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ANNUAL
REPORT

TOWN OF TOWN OF TOWN OF

NAPL

prepared by
the inicipal
municipal
officers

948



# THE ANNUAL REPORT

of the

# MUNICIPAL OFFICERS

of the

Town of

# NAPLES

MAINE

FOR THE FISCAL YEAR ENDING

FEBRUARY 5, 1948

DENISON PRESS, CORNISH, MAINE - TEL. 33-W

## TOWN OFFICERS

Moderator CARROLL W. MAYO

Town Clerk
FRANCIS H. ATKINSON

Selectmen, Assessors and Overseers of the Poor ALMON H. BARKER FRANK R. BROOKS, JR. DONALD C. ROGERS

Treasurer CARROLL W. MAYO

Collector and Constable CARROLL W. MAYO

Road Commissioner JAMES BUILD

Superintendent of Schools CARL M. HARMON

School Committee
CLARENCE A. IRVING JOHN LONGLEY
ANNIE CHAPLIN

Health Officer
DR. JOHN M. BISCHOFFBERGER

Fire Chief
ELMER PLUMMER

Deputy Chief CLARENCE A. IRVING

Assistant Chief JAMES BUILD

Fire Warden CLARENCE A. IRVING

## WARRANT FOR TOWN MEETING

To Carroll W. Mayo, a Constable of Naples, County of Cumberland, State of Maine, Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said town of Naples, qualified to vote in town affairs, to meet at the town house in said town on the seventh day of March, A.D. 1949, at ten o'clock A.M., to act on the following articles, to wit:

- Article 1. To choose a moderator to preside at said meeting.
  - Art. 2. To elect a town clerk.
- Art. 3. To elect one or more road commissioners or make other provisions for the care of town highways and bridges for the ensuing year.
- Art. 4. To elect a selectman, assessor and overseer of the poor for three years; to elect a member of the school board for three years; to elect all other town officers required by law to be elected by ballot for the municipal year, 1949.
- Art. 5. To choose all other town officers and administer oaths to all town officers chosen.
- Art. 6. To determine what amount of insurance the town will vote to maintain on the new school building.

Art. 7. To see what sum of money the town will vote to raise and appropriate for Education for the following purposes for the ensuing year: Common schools, high school tuition, textbooks, supplies, water & lights, repairs, superintendent & office, medical inspection, insurance, miscellaneous, and school committee.

#### The School Committee recommends:

Common Schools	\$10,000.00
High School Tuition	5,000.00
Textbooks	600.00
Supplies	700.00
Water & Lights	200.00
Repairs	200.00
Superintendent and Office	390.00
Medical Inspection	50.00
Insurance	700.00
Miscellaneous	75.00
School Committee	200.00
Total	\$18,115.00

- Art. 8. To see what sum of money, if any, the town will vote to raise and appropriate for the support of poor.
- Art. 9. To see what sum of money, if any, the town will vote to raise and appropriate for incidentals.
- Art. 10. To see what sum of money, if any, the town will vote to raise and appropriate for town highways and bridges.
- Art. 11. To see what sum of money, if any, the town will vote to raise and appropriate for cutting bushes along the highways.
- Art. 12. To see what sum of money, if any, the town will vote to raise and appropriate for snow bills.

- Art. 13. To see what sum of money, if any, the town will vote to raise and appropriate for town officers salaries.
- Art. 14. To see what sum of money, if any, the town will vote to raise and appropriate for tax collector's salary.
- Art. 15. To see what rate of discount, if any, the town will vote to allow taxpayers if their taxes are paid on or before July 10th of the ensuing year, and raise and appropriate money for same.
- Art. 16. To see what sum of money, if any, the town will vote to raise and appropriate for the aid of dependent children.
- Art. 17. To see what sum of money, if any, the town will vote to raise and appropriate for advertising our natural resources, advantages and attractions, under the provisions of Chapter 5, Section 82, of the Revised Statutes.
- Art. 18. To see if the town will vote to raise and appropriate the sum of one hundred dollars for the observance of Memorial Day.
- Art. 19. To see if the town will vote to raise and appropriate the sum of two hundred and fifty dollars to maintain a free public library. town will vote to raise and appropriate for street lights.
- Art. 20. To see what sum of money, if any, the town will vote to appropriate for street lights.
- Art. 21. To see what sum of money, if any, the town will vote to raise and appropriate for the care of cemeteries.

- Art. 22. To see what sum of money, if any, the town will vote to raise and appropriate for the fire department.
- Art. 23. To see if the town will vote to raise and appropriate the sum of \$1,200.00 for the maintenance of State and State Aid highways for the ensuing year within the limits of the town, under provisions of Section 9 and 18, Chapter 25, Revised Statutes of 1916.
- Art. 24. To see if the town will vote to raise and appropriate the sum of three hundred dollars to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with Revised Statutes, Chapter 32, Section 54.
- Art. 25. To see if the town will vote to raise and approriate the sum of \$799.50 for State Aid road construction (in addition to the amounts regularly raised for the care of highways and bridges) under the provisions of Sections 25 and 29, Chapter 20, Revised Statutes of 1944, as amended.
- Art. 26. To see what sum of money, if any, the town will vote to raise and appropriate for new construction on the Lake House Road so called.
- Art. 27. To see if the town will vote to raise and appropriate the sum of one hundred and fifty dollars to gravel the road from the residence of Fred Richardson to the residence of Lawrence Bell.
- Art. 28. To see if the town will vote to raise and appropriate the sum of one hundred dollars for public health nursing in Naples, said sum to be expended by the Maine Department of Health and Wellare, Bureau of Health, for local service.

- Art. 29. To see if the town will vote to raise and appropriate the sum of \$1,500.00 to pay the school note No. 3.
- Art. 30. To see if the town will vote to authorize the selectmen to transfer \$1,500.00 of the 1949 Excise tax money to pay the balance of school note No. 3.
- Art. 31. To see if the town will vote to authorize the selectmen to hire a night officer for duty within the limits of the town from July 1st to Labor Day, inclusive, and to raise and appropriate money for same.
- Art. 32. To see if the town will vote to prohibit the sale and use of fireworks in the town of Naples.
- Art. 33. To see what sum of money, if any, the town will vote to raise and appropriate for grading and beautifying the school grounds.
- Art. 34. To see if the town will vote to raise and appropriate the sum of one hundred dollars to maintain the town dump.
- Art. 35. To see if the town will vote to have three street lights installed on Route 302,—one across the road from Justin's Store; one across from Forsyth's Store, and one by the corner of the Songo Lock Road, so called, by the residence of Mrs. Ellen Morton.
- Art. 36. To see what action the town will vote to take on the following:

We, the residents, at or near the junction of the Songo Lock and Sebago Roads, or the turn near Joseph Jewett's home, know this to be a blind dangerous curve, that we feel needs lighting and ask that sufficient light be installed to make it possible for motorists to pull abreast of the directional signs to read, instead of the present custom of using their headlights and blocking

the road in the act. We also ask if possible to have three additional lights,—spaced to go as far as Bosworth's Elm House to aid the many campers that walk over this section during the summer.

- Art. 37. To see if the town will vote to authorize and instruct the selectmen and treasurer to procure a temporary loan or loans in anticipation of taxes for the purpose of paying obligations of the town, such loan or loans to be paid during the current year out of money raised during said municipal year, by taxes.
- Art. 38. To see if the town will vote to authorize the selectmen and treasurer to borrow on the credit of the town, a sum sufficient to cover the running expenses of the town between the ending of the fiscal year and the annual town meeting.
- Art. 39. To see if the town will vote to authorize and instruct the selectmen on behalf of the town, to sell and dispose of any real estate acquired by the town for non-payment of taxes thereon, on such terms as they deem advisable and to execute and deliver quit claim deeds for such property.
- Art. 40. To see if the town will vote to authorize and instruct the selectmen to close any town road against heavy traffic during the mud season if they deem it advisable to do so.
- Art. 41. To see if the town will vote to authorize and instruct the selectmen to sell the Lord School house, so-called, and land, upon such terms and conditions as they deem advisable and to issue quit claim deeds for same.

Art. 42. To see if the town will vote to authorize and instruct the selectmen to appoint a committee of five to act as a zoning and planning board. This committee to conduct a survey to determine the need and form of any regulations and bring their recommendations before a subsequent town meeting.

Art. 43. To see if the town will vote to change our fiscal year to coincide with the calendar year.

Art. 48. To act upon any other business that may legally come before this meeting.

The Selectmen hereby give notice that they will be in session at the Selectmen's office be ween the hours of nine and ten A.M. on the day of the meeting for the purpose of correcting the list of voters.

Given under our hands this 11th day of February, A.D., 1949.

ALMON H. BARKER FRANK R. BROOKS, JR. DONALD C. ROGERS

Selectmen of Naples.

#### CONSTABLE'S RETURN

By virtue of the written warrant to me directed, I have this day warned and notified the inhabitants of the town of Naples to assemble at the time and place and for the purpose therein named by posting attested copies at the Town Hall, Irving's Market, Main's Store, the same being public and conspicuous places within said town, on the 26th day of February, A.D., 1949, the same being at least seven days before the time appointed for said meeting.

Dated at Naples, this 26th day of February, A.D., 1949.

Attest:

CARROLL W. MAYO Constable of Naples.

# REPORT OF THE BUDGET COMMITTEE

The Budget Committee, duly appointed by the Selectmen, according to a vote of the town, recommends the following appropriations for your consideration:

Amount of insurance on school bldg. \$40,000.09

### EDUCATION:

Common Schools	10,000.00
High School tuitions	5,000.00
Textbooks	600.00
Supplies	700.00
Water & Lights ·	200.00
Repairs	200.00
Superintendent and office	395.00
Medical inspection	50.00
Insurance	700.00
Miscellaneous	75.00
School committee	200.00
Support of poor	400.00
Incidentals	2,000.00
Highways and bridges	3,500.00
Cutting bushes	500.00
Snow bills	3,800.00
Town officers salaries	1,000.00
Tax collector's salary	400.00
Discount on taxes, Rate 2%	500.00
Dependent children	300.00
Advertising	100.00
Memorial Day	100.00
Public Library	250.00
Street lights	1,200.00
Cemeteries	700.00
Fire department	1,000.00
State and State aid maintenance	1,200.00

Blister rust		No reco	mmendation
State aid construction			799.50
Lake House road		No reco	mmendation
Lawrence Bell's road			150.00
Public health nursing			100.00
School note No. 3			1,500.00
Night officer			500.00
Grading school grounds			300.00
Town dump	,		100.00

Respectfully submitted,

JAMES F. FLAGG Chairman, Budget Committee

To the Citizens of Naples:

We herewith submit our annual report on the condition and progress of your town for the municipal year 1948.

By a vote of the town, our closing date is the first Saturday of each February, which in most years, leaves us less than a month in which to prepare our annual report. The printers require from three to four weeks to complete their work,—so the slightest delay could cause the reports to be late for distribution before town meeting. I would suggest that we change our fiscal year to coincide with the calendar year.

#### HIGHWAYS AND BRIDGES

This year State Aid construction was continued at Kimball's Corner, thirteen hundred feet of new construction being completed at the comparatively low cost of \$1.60 per foot. That makes a total of twenty-seven hundred feet of State Aid road at Kimball's Corner.

Tar was applied to the section built last year and that portion has been accepted by the State for maintenance.

The Lake House Road was designated as State Aid No. 10 and a portion of that road was given a second

coat of tar to make it acceptable for maintenance by the State, thus relieving the town of that responsibility.

The road from Horace Files' residence through to the residence of Joseph Wiley was graveled this year. Due to the dry conditions at that time, the road was quite rough but it is our belief that after mud season this road will reflect a good improvement.

Starting at the junction with Route 302, an eight hundred foot section of the Iambs Mills road was constructed to meet specifications for State Aid construction, making a single approach to Route 302 which should improve conditions at that junction especially in the spring of the year and also starting an easy grade to replace the steep hill by the residence of Arthur Wales. It is hoped that more money may be available this year to continue construction on this road.

The cross-roau, or sometimes called the Walter Hill road became impassable with the fall rains and it was necessary to gravel the flat to make it passable for the school bus and other travel. Funds appropriated for cutting bushes were made available for that purpose.

The heavy rains after Christmas drew frost out of the back roads and caused them to wash considerably in some places. Emergency repairs were made but many places will still be in poor condition when the snow leaves. This should be kept in mind when you are considering your appropriation for highways and bridges.

The bridge at Edes Falls also had to be repaired this year and it is our belief that not later than next year (1950) this bridge will have to be re-planked.

#### TOWN REPORT

The 1947 town report again received first prize in Maine at the annual town report competition conducted by the Maine Municipal Association and also an 'Honorable mention' for New England at the town report competition held in Boston at the annual convention of the New England Council,

It might be interesting to know that Naples, Maine was listed by the American Institute of Graphic Arts on their Town and City Report honor roll.

We want to take this opportunity to thank Mr. John Marshall of the Portland Engraving Company for the cuts of the cover, graphs and pictures in this report. He has been most generous which his time, skill and materiel and we are sincerely grateful.

#### SIDEWALKS AND GUARD-RAIL

The sidewalks were repaired at various places and the guard-rail, along the causeway, which was in very bad condition last spring, was repaired and made safe. Part of the damage done to the rail was done by snow plows and a claim was filed with the contractor for damages.

#### LOOKING AHEAD

Naples has "growing pains". For a town with the small year 'round population that we have, some of the problems facing us today are commensurate with the problems of towns many times our size. If we are to maintain our high standards of the past and yet attract, entertain and accommodate a much larger summer population, we must take steps to control or own destinies. To do this, it will be necessary to disregard our own personal interests and instead, work together for what we consider to be the best interests of the town as a whole. Whatever is good for the town as a whole will inevitably be good for each individual.

# SELECTMEN'S REPORT VALUATION FOR 1948

Real estate, resident land \$86,202.00 Real estate, resident buildings 376,005.00

> \$462,207.00 46,258.00

Personal estate, resident

\$508, 465.00

Real estate, non-resident, land \$66,559.00 Real estate, non-resident,

buildings

64 Horses

239,893.00

\$2 970 00

Personal estate, non-resident

\$306,452.00 19,745.00

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Grand total

\$326,197.00 \$834,662.00

Rate of taxation, per M., \$55.00 Number of polls taxed, 229 Number of polls exempt, 14

## KINDS OF PERSONAL PROPERTY AND VALUE

0.1	1101505	$\psi_{-}^{2}, 0, 10.00$
1	Colt (two to three years	25.00
2	Ponies	50.00
7	Steers, oxen and bulls	220.00
97	Cows	3,880.00
8	Heifers (two to three years	s) 160.00
27	Heifers (18 mo. to two	
	years)	540.00
4	Sheep	60.00
	Goats	115.00
11,745	Poultry (over 50 in no.)	6,718.00
1	Swine (over ten in number)	20.00

### LIVESTOCK EXEMPT

12	Yearlings	\$225.00
50	Sheep	750.00
27	Swine	540.00
759	Poultry (under fifty in no.)	569.00

\$2,084.00

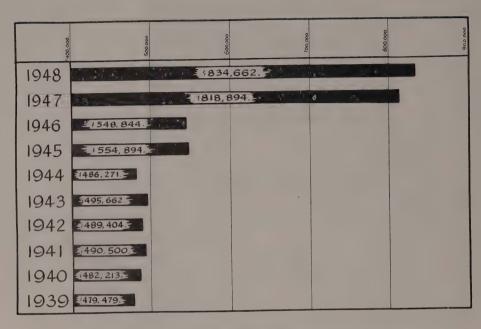
### OTHER KINDS OF PERSONAL PROPERTY

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Money at interest	\$ 250.00
Stock in trade	6,750.00
Lumber	13,820.00
Boats (311)	13,220.00
Pumps, gasoline, (29)	2,925.00
Radios (209)	2,205.00
Furniture	4,300.00
Musical instruments	200.00
Machinery and equipment	3,250.00
Tractors (18)	1,055.00
Other property	3,270.00
Livestock brought forward	14,758.00

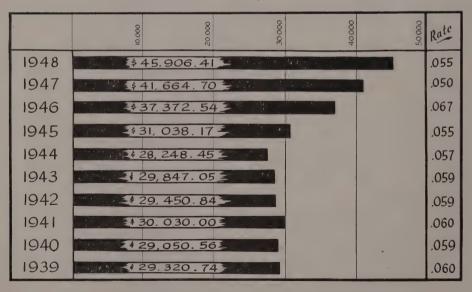
\$66,003.00

### APPROPRIATED AND ASSESSED

Common schools	\$10,000.00
High schools	5,000.00
Textbooks	800.0
Repairs and insurance on school	
bldg.	1,600.00
Supplies	800.00
Dental Hygienists	55.00
Support of poor	500.00
Incidentals	2,000.00
Highways and bridges	2,500.00
Cutting bushes	500.00
Snow bills	3,800.00
Town officers' salaries	1,300.00



COMPARISON OF MUNICIPAL VALUATIONS OVER TEN YEAR PERIOD



COMPARISON OF MUNICIPAL EXPENDITURES
OVER THE SAME TEN YEAR PERIOD

School committee's salaries	200.00
Tax collector's salary	400.00
Discount on taxes	500.00
Dependent children	500.00
Advertising	100.00
Memorial day	100.00
Public library	250.00
Street lights	1,200.00
Cemeteries	700.00
Fire department	1,000.00
State highway maintenance	1,600.00
Camp Wenonah road special	350.00
State aid road construction	799.50
Babb road special	150.00
Dry hydrant	500.00
Public health nursing	100.00
School note No. 2	1,500.00
State tax	4,888.50
County tax	1,132.32
Overlay	1,768.09
Total appropriations	\$45,9

Total appropriations
Add poll tax

\$45,906.41 687.00

Commitment

\$46,593.41

## FINANCIAL STANDING

## Unavailable Resources

New School building and	
equipment	\$40,000.00
Town hall	3,000.00
Fire station	3,500.00
Fire trucks and equipment	15,000.00
School gymnasium	2,500.00
Selectmen's office and equipment	2,000.00
Poer road grader	1,800,00

Lord school building and land	500.00	
Cemetery water system	500.00	
Adams road grader	700.00	
Storage buildings	800.00	
1 Snow plow (V-type)	400.00	
2		
		\$70,700.00
Resources		
Balance in hands of treasurer	\$7,871.95	
Tax deeds held over 526	526.45	
Tax liens for 1938	35.70	
Tax liens for 1939	67.57	
Tax liens for 1940	47.70	
Tax liens for 1941	10.03	
Tax liens for 1942	11.51	
Tax liens for 1943	6.84	
Tax liens for 1944	9.84	
Tax liens for 1945	47.86	
Tax liens for 1946	35.52	
Tax liens for 1947	178.50	
Unpaid taxes for 1948	1,499.31	
		\$10,348.78
Total resources		\$81,048.78
Liabilities		
New School Building notes	\$35,427.94	
Bills outstanding (Approx.)	250.00	
Teachers' retirement fund		
on hand	33.20	
		\$35,711.14

\$45,337.64

Respectfully submitted,

Balance in favor of the town

ALMON H. BARKER FRANK R. BROOKS, JR. DONALD C. ROGERS

Selectmen of Naples.

# TAX COLLECTOR'S REPORT

Commitment Supplementary tax	\$46,594.10 92.75	
Total Abatements Unpaid taxes Resident tax liens Non-resident tax liens Paid to treasurer	\$ 260.15 64.78 963.44 471.09 44,927.39	\$46,686.85
Total Discounts given		\$46,686.85 \$502.35
1948 EXCIS	E TAX	
Amount collected to Feb. 7 Amount collected to Dec. 31	\$898.27 1,995.09	
Total		\$2,893.36
1949 EXCIS	E TAX	
Amount collected to Feb.		\$816.30
Paid to treasurer		\$816.30
UNPAID T	AXES	
Samuel Burnell	\$ 3.55	
Reed Chute	3.00	
Thomas Gallagher	8.80	
Harris Knight	3.00	
Irving Mains	3.85	
Howard Perkins Horace Russell	3.00	
Leon Wasson	5.75 3.58	
A. H. Chapman	16.50	
Norman Swartz	13.75	
21323333		
Total		\$64.78

### 1948 ABATEMENTS

		01007
William Foresyth		\$19.25
Augustus Bove		27.50
Justin Mains		19.25
Thomas Gallagher		22.00
Robert Durgin		1.10
Charles Pitts		3.00
Ray Goodwin		3.00
George Russell		3.00
Donald Ricker		3.00
Walter Cross		3.00
Richard Fogg	\	2.75
Norman Mitchell		3.00
Henry Watkins		3.85
Perley Watkins		1.65
Walter Perkins		3.00
Daniel Kaplin		3.55
Fred Richardson		13.75
Robert Roberge		3.00
Carlton Young	,	3.00
Joseph Bretton		3.00
Samuel Burnell		5.50
Thomas Gallagher		110.00
Thomas Gallagher		110.00

Total

\$260.15

### 1948 SUPPLEMENTARY TAX

Texas Oil Co.	\$ 2.75
Charles Moody	27.50
Kurt Freier	3.00
Vernon Proctor	3.00
Ethel Pearson	5.50
William Wark	3.00
James Alaxender	3.00
Wilbert Baker	3.00
Joseph Deriche	3.00
John Irving	3.00
Elisha Mains	3.00

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ANTOAL TOWN K	LFORT	21
Gordon Jones	3.00	
Reginald Staples	3.00	
Edward Woods	3.00	
Walter Lingard	3.00	
Thomas Gallagher	3.00	
Frank Garcia	3.00	
Harry Cross	3.00	
Freeman Bartlett, Jr.	3.00	
Clifford King	3.00	
Bernard Furgatah	3.00	
Fred Ryall	3.00	
2 1 001 209 0011		
Total		\$92.75
1948 RESIDENT TA	X LIENS	
Samuel Burnell	\$27.50	
Edward Bennett	19.91	
Reed Chute	5.50	
Jennie Dillingham, Heirs of	8.25	
Thomas Gallagher	860.75	
Harris Knight	11.00	
Franklin Knight	8.25	
Elsie Wasson	19.53	
Leon Wasson	2.75	
Total		\$963.44
1948 NON-RESIDENT	TAX LIENS	
Perley Batchelder, Heirs of	\$ 59.13	
George Cannell	170.50	
L. P. Crockett, Heirs of	6.33	
Guarantee Realty Mort. Co.	22.83	
Marion Nelligan	49.50	
Geo. & E. O. Stanley & Mabel		
Hartford	4.12	
Dadiel Toppi	158.68	
Total		\$471.09

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1947 TAX		
Unpaid Feb. 3, 1948 Supplemental Tax	\$1,547.00 28.50	
Total		\$1,575.50
Abatements Residents Tax Liens Non-Residents Tax Liens Paid to Treasurer  Total	\$ 23.00 77.00 101.50 1,374.00	\$1,575.50
1947 ABATEME	NTS	
David Adams	\$3.00	
Percy Knight	5.00	
Edward Lalene	3.00	
Lional Taker	3.00	
Gerald Wasson	3.00	
Carlton Young	3.00	
Total		\$23.00
1947 RESIDENT TA	X LIENS	
Shirley Brown	\$34.50	
Samuel Burnell	25.00	
Wilma Young	17.50	
Total		\$77.00
1947 NON-RESIDENT	TAX LIEN	<b>I</b> S
L. P. Crockett, Heirs of Guarantee Realty Mort. Co. Harold, Frances & Phyllis Manses Geo. & E. O. Stanley	\$ 5.75 20.75 n 67.50 7.50	

\$101.50

Total

#### 1947 SUPPLEMENTARY

Wilbor Long	\$14.50
Clayton Lymds	3.00
Ethel Pearson	5.00
Freeman Bartlett, Jr.	3.00
Stewart Skillings	3.00

Total

Total

\$28.50

\$103.49

Respectfully submitted,

### CARROLL W. MAYO

Collector

# TREASURER'S REPORT

Cash Balance Feb. 7, 1948		\$2,664.28
Taxes:		
Property and Poll Current Year	\$44,927.39	
Property and Poll Prior Years	1,374.00	
1946 Tax Liens	12.77	
1947 Tax Liens	161.53	
1948 Excise Tax	1,995.09	
1949 Excise Tax	816.30	
Bank Stock Tax	205.90	
R.R. and Telephone Tax	5.12	
'Total		\$49,498.10
LICENSES	S	
Victualers	\$18.00	
Bowling Alleys	10.00	
Roller Skating	10.00	
Dog License Refund	65.49	

#### DEPARTMENTAL RECEIPTS

Received from State for high	ways:	
Snow bills	\$865.00	
Special Resolve	495.65	
Town Road Improvement	1,380.57	
State Aid Road	2,008.08	
Total		\$4,749.30
Administrations		\$ 969.66
Education		\$4,411.74
Temporary loans		12,000.00
School House loan		5,427.94
Total available		79,824.51

#### TAX LIENS PAID

1	9	4	6

Geo. & E. O. Stanley

Cash balance Feb. 5, 1949

Warrants paid

\$12.77

71,952.56

7,871.95

1947

Wilma	${ m Young}$	\$20.50
Samuel	Burnell	28.98
Harold,	Frances, and Phyllis Mansen	72.97
Shirley	Brown	39.08

Total

\$161.53

Respectfully submitted,

CARROLL W. MAYO

Treasurer

# REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the Superintending School Committee and Citizens of the Town of Naples:

I submit herewith my second annual report of the condition and progress of the schools of Naples.

School opened on September 7, 1948 with an enrollment of 123 pupils. Of these, 35 were in Grades 1 and 2, 34 in Grades 3 and 4, 34 in Grades 5 and 6, and 20 in Grades 7 and 8. We were very fortunate in retaining all four of our teachers: Miss Ruth Pitts, Mrs. Hazel Burnham, Mrs. Phyllis Shane, an Mrs. Calla Rounds. I know personally that at least two of them were offered positions in other towns—positions paying \$200-\$300 more than their present salary. They are very progressive in their methods and ready to give and take suggestions on methods of instruction. They are seeking constant improvement by taking summer and extension courses.

The proficiency of their instruction is attested by the record of graduates now attending secondary schools. During the fall of 1948, Naples had 36 students attending high schools in this vicinity—Bridgton Academy, Fryeburg Academy, Potter Academy, Pennell Institute, Casco High School, and Bridgton High School. They have been doing highly satisfactory work, many being on the honor rolls of their respective schools.

The interest of the Parent-Teachers' Association is very pleasing. Any organization which aims to promote child welfare, home and school cooperation, and community betterment should be welcomed by school officials and citizens. The PTA has been especially helpful in aiding the school to carry on the lunch program.

During the summer months the school building was given a second coat of paint. Later in the year, the

school department bought four fire extinguishers. This purchase will cut insurance rates about \$40.00 per year.

The building itself continues to be an attraction for teachers and school officials of other towns. The super-intendents of schools of Windham, Buxton, and Cornish have visited it; members of various school committees have visited it; and many teachers of Gorham Teachers' College spent a day inspecting it as a feature of their summer studies.

Some time in the Spring we are planning a registration day for those children who will be eligible to enter the first grade in September. They must be six years old on—or before—December 31, 1949. We are adopting this program so that we may have some idea of the expected enrollment well in advance of the opening of school.

It has given me much pleasure to work with your School Committee this past year and to make contacts with members of the PTA and other citizens who have shown so much interest in their school.

Respectfully submitted,

CARL M. HARMON

Superintendent of Schools

#### NAPLES SCHOOL STATISTICS

Grade	Teacher	Term	Weeks	Latest Sal. Rate
Vil.—Gr. 7 & 8	Ruth Pitts	WSF	36	\$1750
VilGr. 5 & 6	Hazel Burnham	WSF	36	1500
Vil.—Gr. 3 & 4	Phyllis Shane	WSF	36	1500
Vil.—Gr. 1 & 2	Calla Rounds	WSF	36	1600
	Conveyors			
			(	per week)
Chester Burnham		WSF	36	\$110.00
	Janitors			
James Build		WSF	36	35.00
Roy Hitchcock		WSF	36	\$20.00

Total Registration of Elementary F	Pupils for
Year 1947-48:	135
Average Attendance for Year 194	7-48 112.50
Number Pupils Promoted to High	School · 11
Total Number Pupils Attending Sec	eondary
Schools for Year 1947-48:	34
Calendar	
Fall Term	Sept. 7 to Dec. 17
Winter Term	Jan. 3 to Mar. 25
Spring Term	Apr. 11 to June 10

# ANNUAL REPORT OF PUBLIC HEALTH NURSE

#### NAPLES-1948

The nurse alone cannot solve all the health problems in Naples. Only community action will serve to make the health service the life saving forces they must be to meet the needs of your town.

Visits were made to infants and pre-school children to advise regarding care of children and to demonstrate how much may be given to the child; to urge mothers to have children under two years of age protected against diphtheria and whooping cough.

Your nurse assisted Dr. Bischoffberger with physical examinations. Twenty-five children have been examined. Ninety children were given Mantoux skin test for tuberculosis. Two reported positive reactor and will be X-rayed.

Audiometer hearing tests were given to ninety-six children and sixteen found to have difficulty in hearing. The follow-up visits on school children consisted on home visits, nurse-teacher conferences, referring parent to family physician, or assisting with making arrangement through special services, such as Cripple Children's Clinic and Eye Clinic at Portland. In order to



assist with correction, the problem of transportation comes up; also money is needed for corrective work.

A Health Council made up of interested local citizens, town officials, and representatives of organizations could study the health needs of the town and assist the nurse with planning for such activities as would make for more efficient nursing service. It would prevent overlapping of services and duplication of effort.

I take this opportunity to thank the town officials for their splendid cooperation, the teachers, and Dr. Bischoffberger. May I look forward to your continued

support for the year to come.

Respectfully submitted,

CLARICE B. PURCELL Field Nurse Dept. of Health and Welfare

# REPORT OF FIRE DEPARTMENT

The following is a list of calls answered by the dept. in the past year:

January 5, Norman Larsen, chimney.

January 30 Richard Fogg, chimney.

January 30, Roland Bosworth, chimney.

February 1, Nell Ridlon, chimney.

March 24, Pine Crest, grass.

March 25, Dog Corner, grass.

March 25, Carlton Young, grass.

April 18, Gallagher, grass.

April 21, Norman Larsen, chimney.

April 24, Heater peace this side of Hoyt's store, grass.

April 25, Will Dillingham, grass.

May 14, Charles Procter, fire in attic.

May 16, Thompston's point, boat.

July 11, Brush fire in woods behind Ansel Mortons.
July 23, Ranger Lodge, tent.

July 24, Brandy Pond shore—2 calls, slash.

July 31, Goldstein, 2 calls, brush.

August 2, Casco beach, brush.

August 2, Russell Leavitt, chimney.

August 2, Casino, under front porch.

August 11, Sidney Davidson, flash fire inside.

August 22, Arthur Wales, car.

August 24, Irving Baker, chimney.

August 29, Proctor's dump in back of A. Meserves.

Four trips to Town Dump.

September 15, Leland Mayberry Garage at Thompson's.

September 27, Inner Island, brush.

October 1, Camp Takajo, truck.

October 3, Elmer Leighton, chimney.

October 27, Wm. Jackson, chimney,

November 22, Carl Sargent, chimney.

December 4, Tommie Shanes, house.

This year the dept. has insulated over the fire barn, and equipped the tank truck with new tires and tubes from their own funds.

We have installed new running boards and rear fenders on the tank truck, have also finished the inside of that section of the station that was formerly the school building.

We installed a 500 gal. pump on the front end of the panel truck and put in the dry hydrant next to Will Lamb's store.

Respectfully submitted,

CLARENCE A. IRVING
Deputy Chief

# ANNUAL REPORT OF NAPLES PUBLIC LIBRARY

August 1, 1947 to August 1, 1948

# Receipts

Amount of cash on hand Aug. 1,	
1947	\$226.30
Amount received from the town	250.00
State stipend	25.00
Card party given by Mrs.	
Lester Graves	100.00
Deposited Oct. 1947	15.49
Overdues	23.84
Subscriptions	31.00
Rentals	16.46
Sale of cake	6.05
Sale of quilt	12.30
Sale of cards and wrappings	39.00
Sale of maps	7.35
Sale of candy	1.30
(Country auction and gifts)	
July, 1948	143.00

\$897.09

# Expenditures

\$87.91
67.30
140.04
63.09
25.60
14.74
45.00

To Christine Burnham for vacuum	
cleaner	25.00
To Chilton Greeting Co., for cards	43.35
To Lilla Bean for cleaning	5.00
To Ruby Burnell for cleaning	8.70
To Clarence Irving for having	
library rug cleaned	2.70
To Gaylord Bros., library sup-	
plies	2.85
To H. E. Burnham (fuel oil)	47.31
Quarterly expenses for mowing,	
shoveling, etc.	7.84
Amount of cash on hand Aug.	
1, 1948	\$310.66

\$897.09

At the August meeting it was voted to change the fiscal year of the library from Aug. 1, to Jan. 1st.

The following is a report from Aug. 1, 1948 to January 1, 1949.

## Receipts

Amount of cash on hand Aug.	
1, 1948	\$310.66
Sale of cards in Oct.	7.00
Sale of tickets on a blanket	25.25
Amount received from the town	250.00
Overdues, subscriptions, rentals	20.00
State stipend	25.00
Sale of cards and maps	<sup>4</sup> 21.51

\$659.42

		Exp	end:	itures		
To	Eva Jones—Asst.	and	Lib	rarian'	S	
	salary				\$	62.50
To	Chilton Greeting	Ço,	for	cards		14.85

To Central Maine for lights	6.80
Spent for books	24.54
Subscriptions	18.60
Smith Sign Co., for a plaque	7.00
To Bion B. Anderson for insurance	72.37
To Gaylord Bros. for library supplies	3.40
Me. Library Association dues	2.00
Bank charge	.60
Amout of cash on hand	446.76

\$659.42

Respectfully submitted,
HAZEL A. BURNHAM
Treasurer.

# TOWN CLERK'S REPORT

#### **BIRTHS**

Reported in 1948, 16.

#### MARRIAGES

Reported in 1948, 21.

# DEATHS

1948

- Feb. 6, at Harrison, Walter D. Mains, age 59 years, 8 months, 22 days.
- Feb. 25, at Naples, Charles Hiram Field, age 82 years, 8 months, 2 days.
- Feb. 26, at Naples, Addie Goldsmith Welch, age 75 years, 3 months, 21 days.
- March 9, at South Paris, Samuel L. Fogg, age 84 years, 3 months.
- April 5, at Bridgton, J. Byron Chaplin, age 87 years, 3 months, 19 days.
- April 17, at Harrison, Arthur Leon Harriman, age 57 years, 9 months, 1 day.

- April 20, at Naples, Roy A. Davis, age 65 years, 2 months, 12 days.
- April 25, at Portland, Mabel L. Mains, age 82 years, 6 months.
- April 26, at Bridgton, Sally Anne Maxfield, age 2 days. May 9, at Naples, Lucy Ann Chaplin, age 91 years, 2 months, 20 days.
- May 14, at Naples, Sumner I. Dillingham, age 70 years, 7 months, 28 days.
- May 14, at Naples, Llewellyn Batchelder, age 84 years, 10 months, 13 days.
- May 18, at Portland, Everett C. Proctor, age 64 years, 11 months, 5 days.
- May 25, at Naples, George Walter Cross, age 70 years, 15 days.
- June 10, at Westbrook, Henry Proctor, age 70 years, 7 months, 17 days.
- June 23, at Casco, Baby Thompson, age 8 hours.
- July 15, at Naples, Russell Lakiff, age 5 years, 7 months, 3 days.
- Aug. 22, at Naples, William A. Richmond, age 81 years, 2 months, 29 days.
- Aug. 26, at Portland, Walter Frank, age 19 years, 1 month, 3 days.
- Aug. 26, at Bridgton, Wirt O. Cannell, age 68 years, 7 months, 3 days.
- Aug. 29, at Portland, Hattie E. Chaplin, age 79 years, 4 months, 26 days.
- Sept. 15, at Naples, Jesse Edward Kilborn, age 83 years, 8 months, 18 days.
- Oct. 27, at Portland, Jerome Perley Fickett, age 73 years, 3 months, 1 day.
- Nov. 11, at Naples, Daniel Sawyer, age 53 years, 9 months, 1 day.
- Nov. 23, at Naples, Grace Irene Shane, age 25 years, 7 months, 6 days.
- Dec. 17, at Naples, Anna Estell Burnell, age 68 years, 1 month, 1 day.

Dec. 20, at Portland, Walter Perkins, age 53 years, 19 days.

Dec. 27, at Naples, Edith M. Rollins, age 58 years, 5 months, 22 days.

Victualer's licenses issued in 1948, 18. Dog licenses issued in 1948, 86. 59 Male, 22 Spayed, 5 Female.

Respectfully submitted,

# FRANCIS H. ATKINSON

Town Clerk.

#### INCIDENTALS

#### Available

Appropriated by town	\$2,000.00	
Received of:		
Town of Casco	113.75	
Thomas Hazelton	10.00	
Clarence Irving	.60	
Bank stock tax	205.90	
Roller Skating License	10.00	
Victualer's Licenses	18.00	
Dog tax refund	65.49	
R.R. and Tel tax	5.12	
Fidelity and Casualty Co.	60.00	
Int. and charges on tax liens		
1948 Excise	17.77	
		\$2,526.38
Expended		
H. E. Burnham, fuel oil		\$ 21.41
H. M. Teague, labor and supplies	5	53.61
The Bridgton News, printing		22.24
L. P. Fickett, lumber and supplie	ès	46.42
F. G. Congdon, express		.90
Loring, Short & Harmon, office su	ipplies and f	orms 89.65
Welse & Hamblen Co. supplies	ippitos and i	47.67
Wales & Hamblen Co., supplies		2,,,,,

Central Maine Power Co., lights	59.68
Poland Telephone Co., service	45.71
Webb-Smith Pub. Co., town reports	300.00
Branham Printing Co., supplies	7.00
Earle B. Watson, Notary	2.00
Perley W. Varney, insurance	72.50
Charles C. Knight, treas. bond	12.50
Charles W. Proctor, Treas. bond	12.50
Corliss and Lane, legal service	10.00
Burnham Bros. Inc., bull-dozer on dump	133.50
Casco Bank and Trust Co., service charge	13.92
Payroll, town dump	50.50
E. J. Stiles Son, Inc., supplies	.60
Marks Printing House, office supplies	19.00
Payroll, town grounds	80.20
Maine Hardware Co., paint	5.49
Carroll W. Mayo, postage and registration fees	51.56
Raymond Burnham, labor on sidewalk	17.00
Charles Moody, feeding tramps	.75
Almon H. Barker, office supplies and postage	5.79
Freelon C. Knight, refund	14.40
C. M. Bowker Co., insurance on fire trucks	10.39
Carroll W. Mayo, moderator service	5.00
Charles Norman, Sr., election clerk	24.00
Albert Cannell, election cerk	24.00
Harris Knight, election clerk	24.00
Earle B. Watson, election clerk	24.00
Smith Sign Co., signs and printing	36.15
Almon H. Barker, meeting State Assessors	10.00
Frank R. Brooks, Jr., mileage	2.00
Treasurer of State, auditing service	103.40
C. H. Carter and Son, labor and material for	
guard-rail	119.56
Fred L. Town, Maine Register	10.00
Casco Bank and Trust Co., interest on	
school notes	617.50
Stanley Wiley, office lamp	10.50
F. H. Atkinson, postage and supplies	24.31
Maine Municipal Association, dues	30.00

-	

C. A. Irving, supplies	3.33
National Bank of Commerce, interest on	
anticipation loans	183.99
Roland C. Isherwood, medical service	9.00
Stiles-Fitton Hdw., supplies	3.03
Carroll W. Mayo, care of town lot	51.82
Sam Gallinari, colored bulbs	3.90
	\$2,526.38
POOR ACCOUNT	
Avaiable	
Appropriated by town \$500.00	
Received from State Treasurer 33.00	
Total available	\$533.00
Expended	
Supplemental Aid Charge No. 1	
Elmer N. Blackwell \$33.00	
A Veteran	
C. A. Irving \$12.11	
Kenneth W. Merrill	
C. A. Irving \$38.29	
Supplemental Aid Charge No. 2	
James Build, coal \$22.75	
Total expended	- \$106.15
Total available	\$533.00
Balance	\$426.85
Due from State	\$38.29
Due from Town of Bridgton	12.11

DEPENDENT CHILDREN Available			
Appropriated by town \$500.00	\$500.00		
Expended Warrants drawn to State treasurer	\$187.34		
warrants drawn to State treasurer	φ101.04		
Balance	\$312.66		
CEMETERIES			
Available			
Appropriated by town \$700.00 Sale of lots \$35.00			
Total available	\$735.00		
Expended			
Warrants drawn	\$660.53		
Balance	\$ 74.47		
MEMORIAL DAY			
Available			
Appropriated by town \$100.00  Total Available	\$100.00		
Expended			
Warrant to Naples, Casco, Raymond Post, American Legion	\$100.00		
TOWN OFFICERS SALARIES			
Available			
Appropriated by town \$1,300.00  Total available	44 000 00		
	\$1,300.00		
Expended			
Almon H. Barker \$400.00 Carroll W. Mayo 200.00			
Carroll W. Mayo 200.00 Carl M. Harmon 350.00			
Frank R. Brooks, Jr. 150.00			
Donald C. Rogers 150.00			
Francis H. Atkinson 50.00			
	\$1,300.00		

#### TAX COLLECTOR'S SALARY

Available

\$400.00 Appropriated by town

Total available

\$400.00

Expended

Warrant to Carroll W. Mayo

\$400.00

#### SCHOOL COMMITTEE SALARIES

Available

\$200.00 Appropriated by town

\$200.00

Total available

Expended

\$100.00 Clarence A. Irving 50.00 John Longley Annie Chaplin 50.00

\$200.00

# ADVERTISING NATURAL RESOURCES

Available

\$100.00 Appropriated by town

Total available

\$100.00

Expended Warrant to Maine Publicity Bureau

\$100.00

## PUBLIC LIBRARY

Available

\$250.00 Appropriated by town 25.00 Received from State

> Total available \$275.00

Expended

\$275.00 Warrant to Naples Public Library

#### ANTICIPATION LOANS

#### Available

National Bank of Commerce

\$12,000.00

Total available

\$12,000.00

Expended

National Bank of Commerce

\$12,000.00

STATE TAX

Available

Assessed

\$4,888.50

\_\_\_\_

Expended

Warrant to State Treasurer

Total available

\$4,888.50

\$4,888.50

COUNTY TAX

Available

Assessed

\$1,132.32

Total available

\$1,132.32

Expended

Warrant to County Treasurer

\$1,132.32

1948 EXCISE TAX

Available

Received from collector

\$2,893.36

Total available

\$2,893.36

Expended

Transferred to:

School note No. 2

\$1,000.00

State aid No. 10

209.94

Town road improvement

280.56

Kitchen equipment	34.45	
Dry hydrant	142.71	
Babb road special	6.21	
Incidentals	17.77	
Highways and bridges	664.82	
Fire department	.94	
Snow bills	535.96	
DILO IV NATAN		
		\$2,893.36
1949 EXCISE TA	AX	
Available		
Received from collector	\$816.30	
Total available		\$816.30
Expended		
Nothing	\$ 0.00	
		A01 A 00
Balance		\$816.30
DISCOUNT ON T	AXES	
Available		
Approriated by town	\$500.00	
22pp1023dddddddddddddddddddddddddddddddddddd		
Total available		\$500.00
Expended		
Warrant to collector	\$502.35	
Overdraft		\$ 2.35
FIRE DEPARTM	IENT	
Available	<b>#1</b> 000 00	
Appropriated by town	\$1,000.00	
Received from:	6.80	
Clarence A. Irving	.94	
48 Excise tax	.94	
Total available		\$1,007.74
Expended		φ±,001.13
Warrants drawn		\$1,007.74
Waitalits drawii		7-,0000

#### STREET LIGHTS

			-	9			a	
A	22	3	8	в	23	h	а	Car
43		CZ.	a.	4	50	80	ж	S

Appropriated by town \$1,200.00

Total available \$1,200,00

Expended

Warrants drawn \$1,181.40

Balance \$ 18.60

#### SNOW BILLS

## Available

Appropriated by town	\$3,800.00
Received from State	865.00
Received from 1948 Excise	535.96
Received from overlay	508.94

Total available \$5,709.00

# Expended

Leland S. Burnham, snow removal

\$3,600.00
1,824.60
284.40

\$5,709.00

## HIGHWAYS AND BRIDGES

#### Available

Appropriated by town	\$2,500.00
Received of:	
A. Louise Brooks	121.60
Harry Mendelsohn	1.92
Gertrude Thompson	8.00
James Build	12.00
Town of Caseo	72.00
Town road improvement	47.14
Cutting bushes	326.00

56.44 664.82	
	\$3,809.92
	\$3,809.92
HES	
\$500.00	
	\$500.00
\$174.00	
326.00	
	\$500.00
NTENAN	CE
\$1,600.00	
	\$1,600.00
\$1,161.70	\$1,161.70
	\$ 438.30
OVEMENT	•
\$1,380.57	
15.75	
495.65	
280.56	
	\$2,172.53
	\$174.00 \$174.00 \$26.00  S1,161.70  \$1,380.57 15.75 495.65

Warrants drawn Transferred to highwa bridges for culver		\$2,125.39 47.14	\$2,172.53
BABB 1	ROAD SPE	ECIAL	
Appropriated by town Received from 1948 Ex	Available xcise	\$150.00 6.21	
Total availabl			\$156.21
Warrants drawn	Expended		\$156.21
WENONA Appropriated by town	H ROAD S Available	\$350.00	
Total available Warrants drawn Transferred to highware bridges for cultve	Expended ays and	\$286.00 56.44	\$350.00
Balance			\$342.44 \$ 7.56
Received from 1948 Ex Treasurer of State James Build	Available	\$209.94 280.61 8.50	O. 10
Total availab			\$499.05
Warrants drawn	Expended		\$499.05

#### STATE AID CONSTRUCTION

#### Available

Balance from 1947-48 \$ 109.08 Appropriated by town 799.50 Received from State 1,727.47

Total available \$2,636.05

Expended

Warrants drawn \$2,557.19
Balance \$ 78.86

#### PUBLIC HEALTH

#### Available

Appropriated by town \$100.00

Total available \$100.00

Expended

Warrant to State treasurer \$100.00

#### **OVERLAY**

#### Available

Assessed \$1,768.09

Total available \$1,768.09

Expended

Transferred to snow bills \$508.94

Balance \$1,259.15

#### SCHOOL NOTE NO. 2

#### 'Available

Appropriated by town \$1,500.00 Received from 1948 Excise 1,000.00

Total available \$2,500.00

Expended

Warrant to Casco Bank and Trust Co. \$2,500.00

#### KITCHEN EQUIPMENT FOR SCHOOL BUILDING

#### Available

Balance from 1947-48 \$152.34 Received from 1948 Excise 34.45

Total available \$186.79

Expended

Warrants drawn \$186.79

#### SCHOOL BUILDING CONSTRUCTION

#### Available

Received from:

Robert C. Ford Inc., refund \$104.74 Casco Bank and Trust Co., loan 5,427.94

Total available \$5,532.68

Expended

 Overdraft 1947-48
 \$1,496.18

 Warrants drawn
 4,036.50

\$5,532.68

# TEACHERS' RETIREMENT FUND

#### Available

Received from town treasurer \$331.00 Balance from 1947-48 \$36.70

Total available \$367.70

Expended

Warrant to State treasurer \$334.50

Balance \$ 33.20

# COMMON SCHOOLS

#### Available

Appropriated by town \$10,000.00 State school fund 4,206.75

Total available \$14,206.75

\$1,839.02

\$239.02

Expended Warrants drawn \$13,488.88	
Overdraft from 1947-48 612.78	
	01/101 CC
Delenee	\$14,101.66 \$105.09
Balance	φ100.00
HIGH SCHOOLS	
Available	
Appropriated by town \$5,000.00	
Balance, 1947-48 425.98	
	@F 40F 00
Total available	\$5,425.98
Expended	\$4,605.50
Warrants drawn	φ4,000.00 ————————————————————————————————
Balance	\$820.48
TEXTBOOKS	
Available	
Appropriated by town \$800.00	
Total available	\$800.00
Expended	φουσισσ
Warrants drawn	\$731.99
Balance	\$ 68.01
REPAIRS AND INSURANCE	
Available	
Appropriated by town \$1,600.00	
Total Available	\$1,600.00
Expended	
Warrants drawn . \$877.11 Overdraft, 1947-48 . 961.91	
Overdraft, 1947-48 961.91	

Overdraft

#### **SUPPLIES**

Available

Appropriated by town \$800.00 State school fund 204.99

Total available \$1,004.99

Expended

Warrants drawn \$1,004.99

#### DENTAL HYGIENISTS

Available

Appropriated by town \$55.00

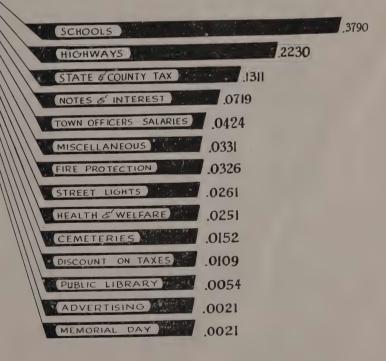
Total available \$55.00

Expended

Nothing \$0.00

Balance \$55.00





#### STATE OF MAINE

## STATE DEPARTMENT OF AUDIT

#### Augusta

August 4, 1948

Board of Selectmen Naples Maine

#### Gentlemen:

In accordance with Chapter 16, Section 3 of the Revised Statutes of 1944 and at your request, the records of the Town of Naples have been audited by Auditors G. C. Lewis and F. E. Bramhall for the period February 1, 1947 to February 7, 1948 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying Comments.

Exhibits and Schedules incorporated in this report present the result of the financial operations of the Town for the period designated.

Recommendations are also offered which are believed to be worthy of your consideration.

All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY
State Auditor

FMB/bf

#### COMMENTS

Re: Audit of Accounts — Town of Naples February 1, 1947 to February 7, 1948

#### Cash

The cash balance as reflected by the records of the Treasurer and Selectmen's Ledger was reconciled with the bank statement furnished by the Casco Bank and Trust Company, Bridgton, Maine, as of February 7, 1948. The cash balance, as reconciled, was \$2,664.28.

Cash receipts, as recorded, were traced to the bank deposits and appeared to be in proper order.

Disbursements were made by check, as authorized by Selectmen's Warrants.

#### Taxes Receivable

The large increase in the taxes receivable balance is due primarily to the fact that the tax liens on unpaid real estate taxes were not recorded until after the close of the year.

## Tax Liens and Tax Deeds

The tax liens and tax deeds as shown on Schedules A-3 and A-10 were found on file with the Town Treasurer and appeared to be in proper order.

# Accounts Payable

This account represents pay roll deductions from teachers' salaries which had not been forwarded to the State Treasurer at the time the books were closed.

Notes Payable

The increase in the amount of Notes Payable was due to the financing necessary to complete the construction of the new school building. The amount due on Notes Payable at February 7, 1948 was \$32,500.00, the detail of which appears on Schedule A-5.

#### Due Trust Funds

The amount shown as Due Trust Funds from the General Fund is \$337.42, the same as shown on the records of the previous year. This amount represents the Winifred Barker Cemetery Fund of \$200.00 and the final dividend received from impounded funds, which amounted to \$137.42. It is recommended that these funds be invested in accordance with the provisions of Chapter 80, Section 106 of the Revised Statutes of 1944 which reads in part,

"City and town officers . . . shall hereafter invest all permanent funds . . . in the lagal obligations of the United States of America: the states of Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, and Pennsylvania, and the bonds of the several counties, cities, and towns in the several states above named . . . and the bonds of water districts located in the state of Maine ... and, except sinking funds, may invest any of said funds in accordance with the laws of the state governing the investment of the funds of savings banks as enumerated in subsections I to IX of section 38 of chapter 55, or may deposit the same, including sinking funds, on time deposit in banks or trust companies, organized under the laws of this state or of the United States, and not otherwise."

#### Deferred Revenue

This account represents 1948 excise tax collections made before the year end, the disposition of which has been deferred until the 1948 municipal year.

#### Net Deficit

New loans to finance the building of the new school were responsible for the large increase in the Net Deficit. This account represents the excess of liabilities over assets. The detail of the items reflecting the change in Net Deficit is shown on Exhibit E.

Trust Funds

The trust fund accounts were examined and, with the exceptions previously mentioned, found to be properly maintained. The activity in the various funds is shown on Schedule A-8.

Revenue and Expenditures

Contained in this report is a Statement of Revenue and Expenditures which, in our opinion, presents a consolidated analysis of the result of operations for the current year. A net gain from operations of \$1,204.30 is reflected.

# 1947 Assessment, Commitment and Collection

The assessment, commitment and collection records of the tax levy for the current year were checked and the following noted:

All records were properly signed by the required number of officials.

The abatements were found properly authorized.

The Overlay was within the 5% provided by statute.

The warrant to the Collector was executed in accordance with the provisions of the statutes.

The Collector made monthly deposits with the Treasurer as provided by statute.

# Paid Vouchers and Pay Rolls

The test check made of paid vouchers and pay rolls indicated they were properly authorized and charged to the proper appropriation accounts.

#### General

The personal surety bonds furnished by the Treasurer-Collector were examined and statements of financial ability were found on file.

The excise tax collections were verified by examination of the receipts retained by the Collector and the revenue from this source was found deposited with the Treasurer.

The records of the officials of the Town were found to be in a satisfactory condition.

# TOWN OF NAPLES COMPARATIVE BALANCE SHEET

#### GENERAL FUND

ASSETS Febr		ruary 7, 1948 February 1, 194		ary 1, 1947
Cash:				
On hand and in Bank		\$2664.28		\$7,029.41
Taxes Receivable (Sch. A-1)	\$1,578.69		\$ 38.04	
Less: Reserve for losses	15.84		10.20	
		1,562.85		27.84
Tax Liens (Sch. A-2)	282.62	1,302.03	. 300.38	21.04
Less: Reserve for losses	40.25	,	25.82	
Doss. Reserve for 1055es			, 20.02)	
		242.37		274.56
Tax Deeds (Sch. A-3)	526.45		526.45	
Less: Reserve for losses	263.22		263.22	
		263.23		263.23
TOTAL ASSETS—GENERAL	FUND	\$4,732.73		\$7,595.04
	RUST FU	VIDE		
	NUSI FUI	NDS		
ASSETS			•	
Time Deposits (Sch. A-6)		\$2,734.95		\$2,133.22
Due from General Funds (Sc	h. A-6)	337.42		337.42
TOTAL ASSETS—TRUST FU	UNDS	\$3,072.37		\$2,470.64
GE	NERAL F	UND		
LIABILITIES		0.10		
Accounts Payable (Sch. A-4)		Å 96.50		
Notes Payable (Sch. A-4)		\$ 36.70		\$ 176.26
Due Trust Funds (Sch. A-6)		32,500.00		15,000.00
Due Trust Funds (Sen. A-0)		337.42		337.42
Total Liabilities		32,874.12		15,513.68
Deferred Revenue		898.27		10,010.00
DEFICIT		0,0,21		
Departmental Overdrafts				
(Ex. D)	\$ 2,868.53		\$1,936.72	
Net Deficit (Ex. E)	26,171.13		9,855.36	
MODAL ANADA		29,039.66		7,918.64
TOTAL LIABILITIES—				
GENERAL FUND		\$4,732.73	1	\$7,595.04

#### TRUST FUNDS

# LIABILITIES

Principals (Sch. A-8) Less: Depreciation	2,950.00 31.29		2,450.00 77.87	
Unexpended Income (Sch.	A-8)	2,918.71 153.66		2,372.13 98.51
TOTAL LIABILITIES— TRUST FUNDS		\$3,072.37		\$2,470.64

The complete report of the audit is on file in the office of the Selectmen.

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# THE ANNUAL REPORT

of the

Town Officers

of the

Town of

Naples, Maine

Incorporated in 1834

FOR THE FISCAL YEAR ENDING DECEMBER 31, 1949

A CONTRACTOR OF THE PROPERTY O



# THE ANNUAL REPORT

of the

# MUNICIPAL OFFICERS

of the

Town of

# NAPLES

MAINE

FOR THE FISCAL YEAR ENDING

**DECEMBER 31, 1949** 



# TOWN OFFICERS

Moderator CARROLL W. MAYO

Town Clerk
FRANCIS ATKINSON

Selectmen, Assessors, and Overseers of the Poor FRANK R. BROOKS, JR. DONALD C. ROGERS CHESTER BURNHAM

Treasurer CARROLL W. MAYO

Collector and Constable CARROLL W. MAYO

Road Commissioner JAMES BUILD

Superintendent of Schools CARL M. HARMON

School Committee
CLARENCE A. IRVING ANNIE CHAPLIN
JOHN LONGLEY

Health Officer
DR. JOHN BISCHOFFBERGER

Fire Chief CLARENCE IRVING

Deputy Chief
JAMES BUILD

Fire Warden CLARENCE IRVING

# Warrant for Town Meeting

To Carroll W. Mayo, a Constable of Naples, County of Cumberland, State of Maine, Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said town of Naples, qualified to vote in town affairs, to meet at the town house in said town on the sixth day of March, A. D. 1950 at ten o'clock A.M. to act on the following articles, to wit:

Article 1. To choose a Moderator to preside at said meeting.

#### Art. 2. To elect a town clerk.

- Art. 3. To elect one or more road commissioners or make other provisions for the care of town highways and bridges for the ensuing year.
- Art. 4. To elect a selectman, assessor and overseer of the poor for three years; to elect a member of the school board for three years, to elect all other town officers required by law to be elected by ballot for the municipal year 1950.
- Art. 5. To choose all other town officers and administer oaths to all town officers chosen.

Art. 6. To see what sum of money the town will vote to raise and appropriate for Education for the following purposes for the ensuing year; Common Schools, High School Tuition, textbooks, supplies, water and lights repairs, superintendent and office, medical inspection, insurance, miscellaneous, and school committee.

The School Committee recommends:

\$9,700.00
5,200.00
500.00
800.00
250.00
200.00
370.00
00.00
475.00
50.00
200.00
01554500

\$17,745.00

- Art. 7. To see what sum of money, if any, the town will vote to raise and appropriate for the support of poor.
- Art. 8. To see what sum of money, if any, the town will vote to raise and appropriate for incidentals.
- Art. 9. To see what sum of money, if any, the town will vote to raise and appropriate for town highways and bridges.
- Art. 10. To see what sum of money, if any, the town will vote to raise and appropriate for cutting bushes along the highways.
- Art. 11. To see what sum of money, if any, the town will vote to raise and appropriate for snow bills.

- Art. 12. To see what sum of money, if any, the town will vote to raise and appropriate for town officers salaries.
- Art. 13. To see what sum of money, if any, the town will vote to raise and appropriate for tax collector's salary.
- Art. 14. To see what rate of discount, if any, the town will vote to allow taxpayers if their taxes are paid on or before July 10th of the ensuing year and raise and appropriate money for same.
- Art. 15. To see what sum of money, if any, the town will vote to raise and appropriate for the aid to dependent children.
- Art. 16. To see what sum of money, if any, the town will vote to raise and appropriate for advertising our natural resources, advantages and attractions under the provisions of Chapter 5, Section 82, of the Revised Statutes.
- Art. 17. To see what sum of money, if any, the town will vote to raise and appropriate for the observance of Memorial Day.
- Art. 18. To see if the town will vote to raise and appropriate the sum of two hundred and fifty dollars to maintain a free public library.
- Art. 19. To see what sum of money, if any, the town will vote to raise and appropriate for street lights.
- Art. 20. To see what sum of money, if any, the town will vote to raise and appropriate for the care of cemeteries.

- Art. 21. To see what sum of money, if any, the town will vote to raise and appropriate for the fire department.
- Art. 22. To see if the town will vote to raise and appropriate the sum of \$300.00 to cooperate with the Maine Forest Service and the Federal Government in the Control of the White Pine Blister Rust in accordance with Revised Statutes, Chap. 32, Sec. 54.
- Art. 23. To see if the town will vote to raise and appropriate the sum of \$1,066.00 for State Aid road construction (in addition to the amounts regularly raised for the care of highways and bridges) under the provisions of Sections 25 and 29, Chapter 20, Revised Statutes of 1944 as amended.
- Art. 24. To see if the town will raise and appropriate the sum of \$100.00 for public health nursing in Naples said sum to be expended by the Maine Department of Health and Welfare, Bureau of Health, for local service.
- Art. 25. To see if the town will vote to raise and appropriate the sum of \$1,500.00 to pay the school note No. 4.
- Art. 26. To see what sum of money, if any, the town will vote to raise and appropriate to install lightning rods on the new school building.
- Art. 27. To see what sum of money, if any, the town will vote to raise and appropriate to maintain a town dump.
- Art. 28. To see what sum of money, if any, the town will vote to raise and appropriate for dental hygienist.

- Art. 29. To see if the town will vote to authorize the selectmen to transfer \$1,500.00 of the 1950 Excise Tax money to pay the balance of school note No. 4.
- Art. 30. To see if the town will vote to authorize the selectmen to hire a night officer for duty within the limits of the town from July 1st to Labor Day, inclusive and to raise and appropriate money for same.
- Art. 31. To see if the town will vote to prohibit the sale and use of fireworks in the Town of Naples.
- Art. 32. To see what sum of money, if any, the town will vote to raise and appropriate for the grading of the school grounds.
- Art. 33. To see where the town will vote to spend the State Aid money for 1950.
- Art. 34. To see what sum of money, if any, the town will vote to raise and appropriate for repair and tarring of the town road leading to Camp Koda farmhouse.
- Art. 35. To see what action the town will take with reference to ratifying, approving and confirming the action of the Selectmen in executing and delivering in the name and on behalf of the town a contract with Central Maine Power Company covering street lighting service in the town for a period of ten (10) years from the effective date of said contract, whereby, in consideration of Central Maine Power Company's furnishing street lighting service, including the necessary electric energy for the term of the contract the town agreed to pay for such service the sums prescribed by the Company's applicable rate schedule as filed with the Public Utilities Commission of Maine or as thereafter amended.

- Art. 36. To see if the town will vote to authorize and instruct the selectmen and treasurer to procure a temporary loan or loans in anticipation of taxes for the purpose of paying obligations of the town, such loans or loan to be paid during the current year out of money raised during said municipal year, by taxes.
- Art. 37. To see if the town will vote to authorize the selectmen and treasurer to borrow on the credit of the town, a sum sufficient to cover the running expenses of the town between the ending of the fiscal year and the annual town meeting.
- Art. 38. To see if the town will vote to authorize and instruct the selectmen on behalf of the town, to sell and dispose of any real estate acquired by the town for non-payment of taxes thereon, on such terms as they deem advisable and to execute quit claim deeds for such property.
- Art. 39. To see if the town will vote to authorize and instruct the selectmen to close any town road against heavy traffic during the mud season if they deem it advisable to do so.
- Art. 40. To see if the town will vote to raise and appropriate the sum of \$1,000.00 for construction on the Lake House Road.
- Art. 41. To see what sum of money, if any, the town will vote to raise and appropriate for the purpose of graveling the road from Fred Treadwells residence to Walter Chaplins.
- Art. 42. To act upon any other business that may legally come before this meeting.

The Selectmen hereby give notice that they will be in session at the Selectmen's office between the hours of nine and ten A.M. on the day of the meeting for the purpose of correcting the list of voters.

Given under our hands this 5th day of February, A. D. 1950.

FRANK R. BROOKS DONALD C. ROGERS CHESTER L. BURNHAM

Selectmen of Naples

#### CONSTABLE'S RETURN

By virtue of the written warrant to me directed I have this day warned and notified the inhabitants of the town of Naples to assemble at the time and place and for the purpose therein named by posting attested copies at the Town Hall, Irving's Market, Main's Store, the same being public and conspicuous places within said town, on the 25th day of February, A.D. 1950, the same being at least seven days before the time appointed for said meeting.

Dated at Naples, this 25th day of February, A.D. 1950.

Attest:

CARROLL W. MAYO
Constable of Naples

## Report of the Budget Committee

The Budget Committee, duly appointed by the selectmen according to a vote of the town, recommends the following appropriations for your consideration.

Common Schools	\$9,700.00
High School Tuitions	5,200.00
Textbooks	500.00
Supplies	800.00
Water Lights & Telephone	250.00
Repairs	200.00
Superintendent & Office	370.00
Insurance	475.00
Miscellaneous	50.00
School Committee	200.00
Support of Poor	300.00
Incidentals	2,000.00
Highways and Bridges	3,500.00
Cutting Bushes	500.00
Snow Bills	3,800.00
Town Officers Salaries	1,000.00
Tax Collector Salary	400.00
Discount on Taxes Rate 2%	500.00
Dependent Children	200.00
Advertising	100.00
Memorial Day	100.00
Public Library	250.00
Street Lights	1,100.00
Cemeteries	700.00
Fire Department	1,000.00
Blister Rust	No Recommendation
State Aid Construction	1,066.00
Public Health Nursing	100.00
School Note No. 4	1,500.00
Night Officer	500.00
Grading School Grounds	300.00
Town Dump	300.00
Lightning Rods	200.00

Dental Hygienist No Recommendation
Repair and Tarring Camp Koda Road 200.00
Lake House Road 1,200.00
Graveling Road from Fred Treadwells
to Walter Chaplins 500.00

Respectfully submitted,
PHILIP CHUTE

Chairman Budget Committee

## HIGHWAYS AND BRIDGES

The State Aid Construction was continued at Kimball's Corner this year 1500 feet of new construction was built bringing the total footage to 4200 feet.

The Lambs Mills Road Construction was continued this year a total of 500 feet of new construction being built also last year's construction being tarred bringing the total of this construction to 1300 feet.

The Lake House Road Construction was continued from Myron Walkers to a point about 75 feet beyond the home of Tommy Maines.

The road from the residence of Walter Chaplin was widened and graveled for a distance of about 800 reet toward the Brown Place.

## Selectmen's Report

## VALUATION FOR 1949

Real estate resident land	\$85,688.00
Real estate resident buildings	375,255.00
Personal estate resident	36,311.00

\$497,254.00

Real estate non-resident land \$66,834.00
Real estate non-resident buildings 246,593.00
Perosanl estate non-resident 12,100.00

\$325,527.00

Grand Total

\$822,781.00

Rate of Taxation, per M. \$57.00 Number of polls taxed, 224 Number of polls exempt, 20

## KINDS OF PERSONAL PROPERTY AND VALUE

31 Horses	\$1,215.00
Colts less than 2 years, 1	20.00
Steers oxen and bulls, 12	360.00
Cows, 84	3,360.00
Heifers two to three years, 8	195.00
Heifers 18 mo. to two years, 5	100.00
Swine over ten in number, 6	120.00
Goats, 17	170.00
Poultry, 11,645	<b>6,776.</b> 00

\$12,316.00

### LIVESTOCK EXEMPT

Sheep 34		\$1,020.00
Swine 19		380.00
Poultry 913		685.00

\$2,085.00

### OTHER KINDS OF PERSONAL PROPERTY

Money at Interest	\$	250.00
Stock in Trade		4,510.00
Lumber		3,400.00
Logs		450.00
Boats (273)		7,950.00
Gasoline Pumps (25)		2,875.00
Radios (182)		1,845.00
Furniture		6,100.00
Musical Instruments		200.00
Machinery and Equipment		4,050.00
Tractors (10)		800.00
Other Property	·	3,665.00

## APPROPRIATED AND ASSESSED

Common Schools	\$10,000.00
High Schools	5,000.00
Textbooks	600.00
Repairs and Insurance	900.00
Supplies	700.00
Dental Hygienists	50.00
Support of Poor	400.00
Incidental	2,000.00
Highways and Bridges	3,500.00
Cutting Bushes	500.00
Snow Bills	3,800.00
Town Officers Salaries	1,000.00
School Committee's Salaries	200.00
Tax Collector's Salary	400.00
Discount on Taxes, Rate 2%	500.00
Dependent Children	300.00
Advertising	100.00
Memorial Day	100.00
Public Library	250.00
Street Lights	1,200.00
Cemeteries	700.00
Fire Department	1,500.00
State Aid Road Construction	1,066.00
Public Health Nursing	100.00
School Note No. 3	1,500.00
Water and Lights	200.00
Superintendent and Office	390.00
Miscellaneous	75.00
Lake House Road	1,000.00
Lawrence Bell's Road	150.00
Night Officer	500.00
Grading School Grounds	300.00
Town Dump	100.00
State Tax	5,432.54
County Tax	1,393.14
Overlay	1,663.84

Commitment

## FINANCIAL STANDING

## Unavailable Resources

New School and Equipment	\$40,000.00
Town Hall	3,000.00
Fire Station	3,500.00
Fire Trucks and Equipment	15,000.00
School Gymnasium	2,500.00
Selectmen's Office and Equipment	
Poor Road Grader	1,800.00
Cemetery Water System	500.00
Adams Road Grader	700.00
Storage Buildings	800.00
1 Snow Plow (V type)	400.00

\$70,200.00

### Resources

Balance in hands of Treasurer	\$9,168.44
Tax Deeds held over	526.45
Tax liens 1938	35.70
Tax liens 1939	67.57
Tax liens 1940	47.70
Tax liens 1941	10.03
Tax liens 1942	11.51
Tax liens 1943	6.84
Tax liens 1944	9.84
Tax liens 1945	47.86
Tax liens 1946	35.52
Tax liens 1947	7.50
Tax liens 1948	271.71
Unpaid Taxes for 1949	2,267.97

\$12,514.64

\$82,714.64

Total resources

#### Liabilities

New School building notes

\$32,427.94

Balance in favor of Town

\$50,286.79

Respectfully submitted,

FRANK R. BROOKS, JR. DONALD C. ROGERS CHESTER L. BURNHAM

Selectmen of Naples

## Tax Collector's Report

	_	
Commitment	\$47,571.02	
Supplementary	309.03	
Total		\$47,880.05
Abatements	\$ 93.66	• •
Resident Unpaid Taxes	1,528.36	
Non-resident unpaid taxes	739.61	
Paid to Treasurer	45,518.42	
Total		\$47,880.05
Discounts Given		\$ 508.78
1949 EXCISE	TAX	
Amount Collected to Feb. 5		
Amount Collected to Pec. 31	\$ 816.30	
Amount Conected to Dec. 51	2,613.93	
Total		\$ 3,430.23
1950 EXCISE	TAX	
Amount Collected to Jan. 1950		\$ 697.96
Paid to Transurar		\$ 607.06

## RESIDENT UNPAID TAXES

Charles Adams	\$ 51.17
Freeman Bartlett	94.62
Shirley Brown	42.90
Samuel Burnell	7.07
Marion Brown	49.59
Bertrand Cash	14.97
Steven Crowley	108.30
Henry Dillingham	17.67
Alfred Emond	7.28
Raymond Fogg	34.77
George Glidden	8.55
Thomas Gallagher	735.30
Harris Knight	14.40
Donald Knight	26.22
Franklin Knight	11.55
Thornton Knight	3.00
Alonzo Knight	3.00
Guy and Alonzo Knight	-22.80
Cyril Leavitt	16.53
Reginald Mains	32.78
Charles Moody	79.80
Edgar Oblemis	48.03
Lional Oblemis	3.00
Mrs. Alfred Perkins	26.22
Howard Perkins	3.00
Howard Rogers	41.61
William Ridlon	4.28
Wilma Young	19.95

Total \$1,528.36

## NON-RESIDENT UNPAID TAXES

Perley Batchelder, Heirs of	\$	61.28
Thomas Broscia		17.10
L. P. Crockett, Heirs of	•	6.56
Raymond Cragin,		40.47
L. D. Dudley, Heir of		6.56

Aramin	ta Flagg	5.42	
Guaran	23.66		
Charles	14.25		
Richard		45.60	
	Leighton, Jr.	17.67	
	E. Martin	97.47	
	Mozzola	175.85	
_	Music System	11.40	
	Nelligan	51.30	
	ce Rose		
Philip S	Shulman	51.30	
	e Kelleher	33.35	
To	tal		\$ 739.61
	1949 ABATEM	ENTS	
No. 1	Anna and Ethel Watson	\$ 45.60	
No. 2	John Marshall	3.00	
No. 3	Walter Chaplin	3.00	
No. 4	George Taylor	8.55	
No5		5.70	
No. 6		1.14	
No. 7		5.70	
No. 8		3.00	
No. 9	Eva Jones	.57	
No. 10	Robert Martin	11.40	
No. 11	Percy Ward	3.00	
No. 12	Irving Mains	3.00	
To	tal		\$ 93.66
	1949 SUPPLEMENT	ARY TAX	
Vernon	Proctor	\$ 3.00	
William		<b>3.</b> 00	
Grace I	74.10		
Andrew		11.40	
Frank I		116.85	
	n Burnham	3.00	
Aime V		3.00	
		5.00	

Reginald Staples		3.00	
Rodney Austin		3.00	
Bernard Furgath		3.00	
Walter Lingard		3.00	
Francis Geary		3.00	
Roland Knight		3.00	
Lloyd Armstrom		3.00	
Arnold Edwards		3.00	
Lewis and Bolton		70.68	
	-		
Total			\$ 309.03
1948 PERSONA	LT	AX	
Uncollected Feb. 7, 1949	\$	64.78	
Supplementary	·	12.00	
Total	,		\$ 76.78
Abatements	\$	23.35	
Paid to Treasurer		53.43	
	_		
Total			\$ 76.78
1948 ABATEM	ENT	rs	
A. H. Chapman	\$	16.50	
Irving Mains		3.85	
Harris Knight		3.00	
Total		-	\$ 23.35
1948 COLLEC	CTE	D	
Thomas Gallagher	\$	8.80	
Leon Wasson		3.58	
Howard Perkins		3.00	
Samuel Burnell		3.55	
Horace Russell		5.75	
Norman Swartz		13.75	
Reed Chute	1 +	3.00	
Total .		,	\$ 41.43

## 1948 SUPPLEMENTARY TAX

Alfred Perkins	, ,	3.00
Donald Leavitt		3.00
Roland Blais		3.00
Benjamin Knight		3.00
		•

Total

Respectfully submitted,

CARROLL W. MAYO,

12.00

Collector

## Treasurer's Report

Cash Balance Feb. 5,	1949				\$	7,871.95
Taxes:						
Property and Poll Cu	rrent Y	ear §	345,51	8.42		
Personal and Poll Pri	or Year	S	5	3.43		
1947 Tax Liens			1	1.02		
1948 Tax Liens			1,22	5.84		
1948 Excise Tax			. 1	5.93		
			2,61	3.93		
1950 Excise Tax			69	7.96		
Bank Stock Tax			21	0.35		
R. R. and Telephone	Tax			5.95		
Total			· · ·		\$5	0,352.83
	LICEN	SES				
Victualers		\$	3 1	4.00		
Auctioneer				5.00		
Dog License Refund			1	1.77		
Total					\$	30.77

DEPARTMENTAL RECEIPTS	
Charity	\$ 1,557.69
Highways:	
Snow Bills from State \$ 902.50	
Guy Dunton, use of Huber 14.00	
Town of Harrison, salt 131.40	
Town of Raymond, salt 26.28	
-	
Total	\$ 1,074.18
Administrations	\$ 629.97
Education	4,546.14
Temporary Loan	8,000.00
Roger Leavitt Lord School House	530.00
Harry Ross, Fixing Rail	<b>65.</b> 00
Naples Community Association Trash Can	<b>32.1</b> 0
Total Available	<b>\$74,690.63</b>
Warrants Paid	65,522.19
Cash Balance Jan. 1, 1950	9,168.44
1947 LIENS PAID	
LAOVO STANIOV	\$ 11.02
George Stanley	\$ 11.02
George Stanley  1948 LIENS PAID	\$ 11.02
	\$ 11.02
1948 LIENS PAID  Marion Nelligan \$ 50.50  George Cannell 171.50	\$ 11.02
Marion Nelligan \$ 50.50 George Cannell 171.50 Edward Bennett 22.91	\$ 11.02
1948 LIENS PAID  Marion Nelligan \$ 50.50  George Cannell 171.50	\$ 11.02
Marion Nelligan \$ 50.50 George Cannell 171.50 Edward Bennett 22.91	\$ 11.02
1948 LIENS PAID  Marion Nelligan \$ 50.50 George Cannell 171.50 Edward Bennett 22.91 Jennie Dillingham 11.25 Elsie Wasson 22.97 Leon Wasson 5.85	\$ 11.02
1948 LIENS PAID  Marion Nelligan \$ 50.50 George Cannell 171.50 Edward Bennett 22.91 Jennie Dillingham 11.25 Elsie Wasson 22.97 Leon Wasson 5.85 Samuel Burnell 30.50	\$ 11.02
1948 LIENS PAID  Marion Nelligan \$ 50.50 George Cannell 171.50 Edward Bennett 22.91 Jennie Dillingham 11.25 Elsie Wasson 22.97 Leon Wasson 5.85 Samuel Burnell 30.50 George Stanley and Mabel Hartford 7.73	\$ 11.02
1948 LIENS PAID  Marion Nelligan \$ 50.50 George Cannell 171.50 Edward Bennett 22.91 Jennie Dillingham 11.25 Elsie Wasson 22.97 Leon Wasson 5.85 Samuel Burnell 30.50	\$ 11.02
1948 LIENS PAID  Marion Nelligan \$ 50.50 George Cannell 171.50 Edward Bennett 22.91 Jennie Dillingham 11.25 Elsie Wasson 22.97 Leon Wasson 5.85 Samuel Burnell 30.50 George Stanley and Mabel Hartford 7.73	\$ 11.02 \$ 1,225.84

Respectfully submitted,

CARROLL W. MAYO,
Treasurer,

## Report of the Superintendent of Schools

To the Superintending School Committee and Citizens of the Town of Naples:

I submit herewith my third annual report of the condition and progress of the schools of Naples.

The school program in Naples has run very smoothly during the past year. Due to the efforts of your School Committee, the fine administrative and teaching ability of the members of the faculty, and the cooperative spirit of the citizens as evidenced by a lively PTA organization and a growing school lunch program, the school department is operating like a well-oiled machine. It has been a great pleasure to work as one of the units of that machine.

When school opened on September 6, 1949, there was a total enrollment of 128 pupils. There were 37 in Grades 1 and 2, 25 in Grades 3 and 4, 40 in Grades 5 and 6, and 25 in Grades 7 and 8. As may be noted, the heaviest teaching load is that of Mrs. Burnham's in Grades 5 and 6.

The main item of repair during the year was the putting of a metal apron around the edge of the school-house roof. This was necessary to prevent the formation of ice and the consequent leaking through the roof

The Federal Lunch program as carried on in the school is excellent. Under the supervision of Mrs. Victor Johnson with Mrs. Paradise as cook, parents may be assured that the noon lunch is ample, appetizing, and well-balanced. Appreciation should be given to the corps of assistants who help in the preparation of the lunches and in caring for the kitchen.

Since there were decreased State subsidies for education in several communities of the state, we feel that we are fortunate in being able to carry forward balances in nearly all accounts, the only one overdrawn being repairs. It must be borne in mind, however, that one rea-

son for these balances is due to the fact that the fiscal year now ends on December 31 instead of January 31 as heretofore.

Secondary school costs will certainly mount as the years pass. Formerly, a town offering tuition privileges to high school students could charge the sending town up to \$125.00 or \$150.00 per child per year, depending on the number and variety of courses offered. At present, the charge per year is determined by the cost per pupil in the preceding year, but is not to exceed the state average for that year—\$179.17 for 1949-50. Naples has a total of 37 high school pupils enrolled at Pennell Institute, Potter Academy, Casco High School, Fryeburg Academy, Bridgton Academy, and Bridgton High School at an average cost of \$160.00 per pupil.

Two interesting educational developments during 1949 were the formation of a Teachers' Club of all the teachers of School Union No. 18 and the bringing in of an Extension Course from the University of Maine. The Teachers' Club meets four or five times a year to discuss matters of educational importance and to develop closer ties among the teachers of the four towns. The Extension Course was held in Bridgton and had an enrollment of around 50 elementary teachers from neighboring towns. Miss Pitts and Mrs. Burnham were enrolled in this course while Mrs. Shane and Mrs. Rounds were enrolled in an extension course given in Westbrook.

In conclusion, I wish to thank all of my colleagues in the educational department for their fine co-operation in promoting the school program.

Respectfully submitted,

CARL M. HARMON,
Supt. of Schools.

SCHO	OL BUDGET RE	COMMEN	DATIC	NS
Common So	chools		\$	9,700.00
High Schoo	l Tuition			5,200.00
Textbooks		,		500.00
Supplies				800.00
Repairs				200.00
	hts, Telephone			250.00
Medical Ins	-			0.00
Miscellaneo	•			50.00
Superinten	dent and Office			370.00
School Con				200.00
Insurance				475.00
			- \$1	7,745.00
	NA DI EG GGILOG	T OF A FOTO		.,
,	NAPLES SCHOO	L SIAIIS	1105	Latest
				Latest Salary
Grade	Teacher	Term	Weeks	Rate
Grade 7-8	Ruth Pitts	WSF	36	<b>\$</b> 1950
Grade 5-6	Hazel Burnham	WSF	36	1750
Grade 3-4	Phyllis Shane	WSF	36	1750
Grade 1-2	Calla Rounds	WSF	36	1750
	Conve	yors		
				Per Week
Chester Burnh	am	WSF	36	\$110.00
James Build		WSF	36	35.00
	Jani	tor		4
Roy Hitchcock	•	WSF	36	\$30.00
Total Regis	stration of elemen	tary pupils	for	
year 19	948-49:			131
Average at	tendance for year	1948-49:		114.23
Number pupils promoted to High School: 8				
Total numb	per of pupils atter	nding Secon	ndary	
School	s for year 1948-49	):		34
	Calen	dar		
Fall term September 6 to December 16				
Winter term January 2 to March 24			Iarch 24	
Spring tern	n .	A	pril 10 t	o June 9

## Annual Report of Public Health Nurse

## Naples-1949

The Public Health Nurse is interested in all conditions which affect the health of the family. For the past year emphasis was placed on infant and pre-school age group. Fifty-three visits were made to the homes of these children for the purpose of assisting mothers in diet, developing good health habits, and helping the mothers to understand the emotional as well as physical needs of child. Early immunization is urged on these infants against some of the communicable diseases. The best school work is accomplished in this age group. Many of these children are not medically supervised by family physician and would take advantage of using Child Health Conferences if available by the community. Then not a few but all children could have physical examination, protection against diphtheria, whooping cough, tetanus, and smallpox.

Less health work was done in the schools this year than previous years because the need was not as great. Many of the defects found in medical examination were corrected by responsible parents and interested organizations. Thirty-seven visits were made in interest of these school children. Vision testing was demonstrated and assistance given with the sub-primary grade. Four children with vision defects were found.

Visits were made in the interest of the handicapped children with bone deformities or heart defects due to Rheumatic Fever and other causes. These parents were visited to assure the children of specialized care which was necessary. They were referred by family physician to State Crippled Children's Services.

Through the cooperation of Red Cross and PTA a dental health clinic for correcting defects will be held in the coming year; also medical examinations will begin in January, 1950.

As yet Naples does not have an organized health council which would help to coordinate the thinking and

planning of a successful health program. I hope to look forward to such a council being formed, also Child Health Conferences for those without medical supervision in the year to come.

I wish to thank the teachers, selectmen, and other town officials who have always shown interest in the health program and I do hope to look forward in the coming year to their continued support.

Respectfully submitted,

CLARICE B. PURCELL,

Field Nurse State Bureau of Health

# Report of Mouth Health Education Project

Naples-May 1949

To the Town of Naples:

This is a report on the second year of your Mouth Health Education Project, sponsored jointly by the town and the Parent-Teacher Association. This year the emphasis was shifted from health education activities to sodium fluoride applications for partial prevention of dental decay; this shift being in line with modern mouth health practices.

Sodium fluoride applications were offered to the second grade pupils and 16 pupils received the complete series of 4 applications. One child received only 3 of the necessary 4 due to absence. The pupils who received the applications this year will need another series of 4 applications in about 3 years when they will have more permanent teeth. Experience shows that these applications increase the resistance of the tooth to dental decay by about 40%. The sodium fluoride does not correct decay all ready present, nor does it have any effect on unerupted teeth. Neither does it eliminate the need for daily tooth brushing nor the need for reducing the amount of sweets eaten.

In addition to the fluorine treatments, each pupil in the school, a total of 112, received an individual instruction period based on individual observation of their mouths. Recommendations were sent to the parents of the children so instructed. These same observations and recommendations were also noted on the health cards kept by the teachers.

Class room lessons employing visual aids and seat work papers were given in each class room as they were lat year. It was noticeable during these lessons that the children were well informed on what they had been taught the previous year. However, what the children know and what they do seem to be two different things. Of the 112 pupils seen individually, 37 or 33% had clean mouths. These mouths were wholly free from stains, deposits and food debris. Although this is an improvement over last year, there is still need for further emphasis on proper twice daily tooth brushing. In regard to clean mouths, another interesting observation was that this year only 3 pupils said they did not own a tooth brush.

It was very noticeable that many of the pupils had been to the dentist for treatment since last year. Several of these children had completed the necessary work and several others were still going to the dentist. Some of these children had never been to the dentist before.

The improvements seen this spring have been very gratifying. I believe that the teachers have greatly enhanced the project by their extensive health teaching throughout the school year. It is only by continued efforts such as theirs and a greater realization on the part of the parents that we may continue to see improvement in Naples year after year.

Working in Naples has been a pleasure that we hope to continue enjoying.

Respectfully submitted,
SUZANNE SWETT BONNEY
Dental Hygienist

## Report of Fire Department

Fire calls answered in 1949:

Feb. 3—Herbert Blake, chimney.

March 3—Burnhams Garage, chimney.

March 18—Edwin Burnham, chimney.

March 25—Almon Barker, chimney.

March 30—George Briggs, grass.

April 5—Raymond Fogg, grass.

April 11—Leland Mayberry, grass.

April 15—Leland Mayberry, chimney.

April 16—Dr. Bischoffberger, fireplace.

May 9—Henry Flagg, woods.

May 10—Across from Justin Mains, woods.

May 10—Charles DeForest, chimney.

May 28—Flora Mains, wall of house.

June 1—Urban Cannell, hen house.

June 2—Dr. Bischoffberger, brush.

June 3—Gus Bove, back of Casino.

June 18—George Glidden, pile of boards.

July 1-Ronald Tracy, chimney.

July 5—Casco Beach, brush.

July 19—Western Dunn, chimney.

Nov. 14—John Dillingham, chimney.

Nov. 23—Bessy Edes, chimney.

Dec. 18—Raymond Fogg, buildings,

The firemen have this year purchased from their own private funds a jeep for forestry use, also a two hundred and fifty gallon trailor tank to use with the jeep, we have installed a four thousand gallon tank in the ground near Carrol Mayos home, which is full and ready to be used at any time.

Respectfully submitted,

CLARENCE A. IRVING, Fire Chief.

## SUMMARY OF FOREST FIRE PREVENTION AND CONTROL LAWS PASSED IN 1949

Several requests have come to this department for a brief explanation in every day language of the new forest fire set-up between the state and towns.

It should be understood that the following are broad interpretations which in many instances will not apply to the borderline or special case. A copy of the laws may be obtained from the Forestry Department, State House, Augusta, or from your nearest state warden.

Forest Fire Prevention and Control in Organized Towns. The purpose of the laws which became effective on August 6, 1949 was to place forest fire control under the Forestry Department for the entire state. It provides an unbroken chain of command from the town forest fire warden to the forest commissioner. A maximum amount of responsibility and authority remains with each local community but state authority is provided whenever the town system breaks down.

The organized town area has been divided into seven fire control districts with a state district warden in charge of each, employed on a year round basis. These men are responsible to the forest commissioner.

Each state district warden administers the fire protection organization and is responsible for the forest fire prevention-education program in his district. He prepares and revises annually a forest fire plan for his district.

The seven districts are subdivided into twenty-four sub-districts with a seasonal state forest fire warden in charge of each. These seasonal wardens are responsible to their state district forest fire wardens and assist him in carrying out the job of fire prevention and control.

Lookout towermen are directly responsible to the state wardens in charge of the district where the tower is located. They report fires in their range of vision and are responsible for the maintenance of their facilities.

The town forest fire warden is appointed by the forest commissioner with the approval of the local town officials for a three year term. He may be any citizen of the town and is often the fire chief as well as town forest fire warden. He is responsible for taking immediate charge to control and extinguish forest fires within his town. "The management of town forest fires shall be the responsibility of the town forest fire warden until in the judgment of a state forest fire warden the situation makes it advisable for him to take over." Final authority and responsibility on forest fires shall be that of the state forest fire warden. This makes it necessary that the state warden be advised by the town forest fire warden of each fire in his town as soon as it is discovered. This is an important link in the chain of command from the town forest fire warden to the state warden. If the state warden at the scene of the fire is unable to handle the situation, he requests further aid from his immediate superior.

The Forestry Department shall be the coordinating agency whenever or wherever a major forest fire occurs or threatens.

Aid to Towns. Towns, cities, or plantations must pay the costs of controlling and extinguishing forest fires up to an amount equal to 2% of the town tax valuation. The state will reimburse the town for ½ these costs. All forest fire suppression costs above this amount shall be paid by the state. Requests for ½ state reimbursement must be presented to the forest commissioner within 60 days after total extinguishment of the fire or become void.

Slash and Brush Disposal. The responsibility for slash or brush disposal rests entirely on whoever "cuts, causes or permits to cut" forest growth. Such slash or brush must be moved back 50 feet from the shoulder or pavement of any public highway or road and 25 feet from utility right of ways. On complaint, if a real fire

hazard exists, slash and brush must be removed 25 feet from forest growth of an adjoining landowner and 100 feet from dwellings.

All slash and brush shall be removed the required distance within 30 days after cutting, or 30 days after being notified to remove it. A violator of this section is liable to a fine of \$100 or 30 days imprisonment, or both. He is liable to the same fine and imprisonment every 30 days following his violation until the slash and brush is cleared back the required distance.

Another section of the same act requires that slash and brush resulting from the construction and maintenance of highways and utility right of ways shall be removed from these areas by burning or hauling away. Burning must comply with that section of the law covering burning permits which follows:

Burning Permits. It is unlawful for any person to kindle a fire for purposes of clearing land or burning logs or stumps, roots, brush, slash, fields of dry grass, pasture, and blueberry land except when the ground is covered with snow, without first obtaining a written permit. Permits are issued by the town forest fire wardens. A permit is necessary for any person to burn, even on his own land. A burning permit does not relieve the person of legal responsibility if the fire is allowed to escape or causes damage to property of another.

Town or private Dumps. Any dump established and maintained for disposal of rubbish or debris of any nature which might help start or spread a forest fire shall observe the following prevention measures: A cleared strip 10 feet wide to mineral soil on all sides of the dump; a 100 foot strip outside this mineral soil area where inflammable material such as grass, weeds, brush and slash must be removed. Dead trees and limbs of evergreen trees up to a height of 10 feet from the ground shall also be removed from this 100 foot strip. Dumps with a large, constant, supply of water nearby

may be exempted from these provisions by the town and state forest fire wardens if they believe the water supply is sufficient for protection purposes.

Portable Sawmills. A sawmill which uses wood products in log or bolt form and has been on its present location less than one year is a portable sawmill. This mill must pay a \$25.00 license fee before it starts operations. The license expires one year from date of issue and the mill may be moved any number of times within the year without additional cost. However, applications for changes of location must be made to the forest commissioner. If still on the same site one year after the license was issued, a new license is not necessary until the mill moves. Mills must comply with the slash law and comply with the following fire prevention measures: Slash shall be removed a distance of 50 feet in all directions from the mill, sawdust pile, and incinerator: dead trees and branches of evergreen trees up to 10 feet in height must be removed from this area; the sawdust pile area must be clear of all trees and not less than 25 feet from an incinerator: the sawdust pile shall be reasonably free of slabs and edgings; a forest fire tool cache shall be maintained in good condition within 50 feet of the mill.

Yearly Timber Cut Report. All owners or operators of sawmills using wood products in log or bolt form. whether stationary or portable, shall render an annual report to the forest commissioner during the month of January of each year of the amount of softwoods and hardwoods sawed within the state during the preceding calendar year.

#### WHITE PINE BLISTER RUST

R. S. 1944, Ch. 32, Sec. 54—Forest Commissioner to promulgate information and to designate areas where control is necessary. The forest commissioner is hereby authorized and empowered to promulgate by letter.

publication, poster, or other means of information concerning the white pine blister rust and designate, by the aforesaid means of promulgation, areas within the state in which measures are necessary or advisable. It shall be the duty of every land owner within such designated area, to carry out such control measures as are ordered by the forest commissioner, including the removal and destruction of any or all plants of the genus Ribes, commonly known as current and gooseberries, and any white pine tree or trees, which are found to be infected with the disease. If the owner fails to destroy the above named plants or trees within the time specified by the forest commissioner, the forest commissioner shall cause said plants or trees to be destroyed and shall charge the actual expense of same to the city, town, or plantation within which said plants or trees are found. Such amount shall be collected as a state tax and credited to the appropriation for said purpose. The city, town, or plantation wherein such plants or trees are found may assess the cost of the removal of said plants or trees to the owner of the real estate wherein the said plants or trees are found. The amount so assessed shall be collected in the form of a tax.

## Town Clerk's Report

Births

Recorded in 1949, 9.

Marriages -

Recorded in 1949, 17.

Deaths 1949

Jan. 5, at Portland, Bessie A. Rolfe, age 66 years, 11 months, 4 days.

June 1, at Naples, Augusta M. Rounds, age 71 years, 1 month, 15 days.

Dec. 10, 1948, at St. Petersburg, Florida, Rosetta Mary Proctor, age 76 years, 7 months, 8 days.

June 13, at Naples, Laura Emma Jackson, age 80 years, 6 months, 14 days

April 14, at Lawrence, Mass., Ralph S. Katen, age 25 years, 4 months, 4 days.

July 27, at Portland, Julia Isabel Bruns, age 55 years.

August 20, at Naples, Myrtle Eva Wiley, age 64 years, 4 months, 20 days.

Sept. 26, at Naples, Bertrand Hanson, age 74 years, 11 months, 11 days.

Nov. 18, at Naples, Fred E. Rogers, age 57 years, 3 months, 28 days.

Dec. 3, at Naples, Ervin L. McKenney, age 70 years 2 months, 27 days.

Dec. 7, at Bridgton, Julia M. Bryant, age 59 years.

Nov. 30, at Bridgton, Winifred E. Douglass, age 73 years.

Victualer's licenses issued in 1949, 14.

Dog licenses issued in 1949, 85.

56 male, 21 spayed, 8 female.

Respectfully submitted,

FRANCIS H. ATKINSON, Town Clerk.

## INCIDENTAL

## Available

Appropriated by the Town	\$2,000.00
Received of:	
Interest and Charges	66.55
Congdon Express	2.15
Bank Stock Tax	210.35
Town of Casco	218.65
Burnham Bros. Inc.	35.40
Dog Tax Refund	11.77
R. R. & Telephone Tax	5.95
Naples Comm. Association	32.10
Victualers' Licenses	14.00
Auctioneer License	5.00
Harry Ross	65.00
1949 Excise	77.38

\$2,744.30

## Expended

Robert L. Cram, Recording liens \$	8.00
Portland Engraving Co., Town report	36.77
Charles Proctor, treas. bond 1948	12.50
Charles Knight, treas. bond 1948	12.50
Poland Tel. Co., services	4.08
Central Me. Power Co., lights	1.12
Loton Pitts, supplies	6.72
Corliss & Lane, legal service	7.69
Poland Tel. Co., services	3.54
E. J. Stiles & Son Co., supplies and	
labor	220.45
Denison Press, Town Reports	300.00
Town Treasurer, check book	3.26
Donald Rogers, replacing glass in (	
town hall	2.00
Loring, Short & Harmon, supplies	24.25
Quint Radio & Electric Co., supplies	4.50

Central Me. Power Co., lights	4.56
G. L. Garrison, registration books	7.50
Donald Rogers, removing wood from	
Lord School	22.50
Payroll, raking town grounds	31.50
Poland Tel. Co., services	3.28
Marks Printing House, supplies	17.90
Central Me. Power Co., lights	5.30
Corliss & Lane, legal service	14.00
Howard Rogers, cleaning sidewalk	5.00
Ronald Knight, hauling rubbish	7.00
Corliss & Lane, legal service	9.74
Casco Bank & Trust Co., interest	133.00
Central Me. Power Co., lights	3.44
Corliss & Lane, legal services	1.50
Poland Tel. Co., phone service	4.76
Smith Sign Co., printing signs	14.00
Bridgton News, supplies	9.00
Bennett Mfg. Co., waste cans	114.40
Treasurer of State, dental service	100.00
C. W. Mayo, postage	15.00
Will Lamb, repairing sidewalk	7.20
Bridgton Academy, books	5.00
Treasurer of State, audit town books	94.25
Central Me. Power Co., lights	1.00
Poland Tel. Co., phone service	3.97
Charles Babb, labor on town grounds	7.88
Raymond Babb, labor on town ground	ds 7.88
L. P. Fickett, lumber	1.47
Ronald Knight, truck and labor	
on town grounds	25.00
John Bischoffberger, medical service	50.00
John Bischoffberger, medical servicé	70.00
Poland Tel. Co., phone service	3.16
Casco Bank & Trust Co., interest	
charges	5.85
William Tilly, repairing railing	127.30
Central Me. Power Co., lights	1.84
Congdon Trans., express charges	.89

Payroll, forest fire	218.65
Kenneth Rollins, Jr., replacing signs	1.00
Donald Rogers, replacing signs	1.00
Charles Tenney, replacing signs	1.00
Richard Dodge, repairing lawn mowe	r 6.50
Frank Brooks, meeting State	
Assessors	10.00
Loring, Short & Harmon, supplies	1.50
Fred L. Tower Co., Maine Register	10.00
Central Me. Power Co., lights	10.0
Joseph Thompson, labor at town dum	p 8.75
Congdon Trans., express charges	1.00
Poland Tel. Co., phone service	3.60
Central Me. Power Co., lights	1.44
Bartlett's Express, express charges	1.70
Poland Tel. Co., phone service	3.16
Me. Municipal Ass'n., dues	35.00
Central Me. Power Co.	4.85
Casco Bank & Trust Co., interest	
charges	361.00
Poland Tel. Co., phone service	6.55
Norway Savings Bank, interest	
charges	96.44
Casco Bank & Trust Co., interest	
charges	209.05
Poland Tel. Co., phone service	8.31
Central Me. Power Co., lights	2.32
The Bridgton News, supplies	12.00
Me. Hardware Supply Co., light bulbs	4.42
F. H. Atkinson, postage	9.45
Poland Tel Co., phone service	.69
Central Me. Power Co., lights	13.08
C. W. Mayo, care of town lots	28.00
C. W. Mayo, recording liens and	
moderator	41.50
C. W. Mayo, discharging liens	27.85
Charles Knight, Treas. Bond	12.50
Charles Proctor, Treas. Bond	12.50
L. P. Fickett, lumber	5.04

## POOR ACCOUNT

## Available

Appropriated by Town	\$ 400.00	
Received from Town of Bridgton	12.00	
Received from State Treasurer	1,545.69	
Total Available		\$1,957.69
Expended		
Kenneth Merrill	\$1,217.29	
Florence Desmarais	550.56	
A Veteran	63.42	
George Tripp	23.75	
Charge No. 1 C.	197.89	
Charge No. 2 K.	52.76	
Charge No. 3 F.	26.43	
Charge No. 4 M.	15.42	
	-	
Total Expended		\$2,149.52
Total Available		1,957.69
Overdraft		\$ 191.83
		,
Due from Town of Poland		25.75
Due from State Treasurer		246.04

## DEPENDENT CHILDREN

## Available

Appropriated by town	\$ 300.00
	\$ 300.00
Expe	nded
Warrants Drawn to State Tr	reasurer \$ 89.67
Balance	\$ 210.33

## **CEMETERIES**

## Available

Appropriated by town Transferred from 1949 Excise	\$ 700.00 1.38	
Total Available	• • • • • • • • • • • • • • • • • • • •	\$ 701.38
Expended		

Warrants drawn

## COMMON SCHOOLS

\$ 701.38

## Available

Appropriated by town	\$10,000.00	
State school fund	4,466.82	
Received from Dorothy Cobb	10.00	
Balance 1948	105.09	
Total Available		\$14,581.91
Expended		
Warrants drawn	.1	\$13,140.02
Balance		\$1.441.89

## HIGH SCHOOL

## Available

Appropriated by town Balance 1948	\$5,000.00 820.48	
Total Available		\$5,820.48
Expend	ed	
Warrants drawn	1.	\$5,089.67
Balance		\$ 730.81

#### **TEXTBOOKS**

#### Available

Appropriated by town
Balance 1948

Total Available

Expended

Warrants drawn

Balance

\$ 600.00
68.01

\$ 668.01

\$ 562.12

#### REPAIRS AND INSURANCE

#### Available

Appropriated by town \$900.00
Refund Harrison Ins. Agency 23.65
Refund Perley Varney 1.32

Total Available \$ 924.97

## Expended

 Warrants drawn
 \$ 752.49

 Overdraft 1948
 239.02

Overdraft 1949 \$ 66.54

#### SUPPLIES

#### Available

Appropriated by town \$ 700.00 Received from State School fund 69.32

Total Available \$ 769.32

Expended

Warrants drawn \$ 769.32

#### DENTAL HYGIENISTS

#### Available

Appropriated by town
Balance 1948

Total Available

Expended

Warrants drawn

\$ 50.00

55.00

\$ 105.00

#### HIGHWAYS AND BRIDGES

\$

70.00

#### Available

Appropriated by town
Received from Guy Dunton
Transferred 1949 Excise

\$3,500.00
14.00
181.41

Balance

Total Available \$3,695.41

Expended

Warrants drawn \$3,695.41

# TOWN OFFICERS SALARIES

#### Available

Appropriated by town \$1,000.00

Total Available \$1,000.00

Expended

Frank Brooks
Donald Rogers
Chester Burnham
Carroll Mayo
Francis Atkinson

\$ 400.00
150.00
200.00
100.00

Warrants drawn \$1,000.00

### SNOW BILLS

SNO	OM BILLS	S		
Appropriated by town Received from State Tre Received from Town of Received from Town of	Harrison	\$3,800.00 902.50 131.40 26.28		
			\$4	,860.18
	Expended			<b>2</b> 4000
Warrants drawn			\$4	,518.29
Balance CUTT	ING BUSH	HES	\$	341.89
	Available			
Appropriated by town Transferred 1949 Excise		\$ 500.00 3.79		
Total Available	Expended		\$	503.79
Warrants drawn			\$	503.79
COLLEC	TOR'S SA	TADV	,	
	Available	LAKI		
Appropriated by town	Available	\$ 400.00		
Total Available	Expended		\$	400.00
Warrants drawn to C. V			\$	400.00
SCHOOL COM	IMITTEE Available	SALARIE	S	
Appropriated by town		\$ 200.00		
Total Available			\$	200.00
Clarence Irving Annie Chaplin John Longley	Expended	\$ 100.00 50.00 50.00		
Warrants drawn			\$	200.00

# ADVERTISING Available Appropriated by town \$ 100.00 Total Available \$ 100.00 Expended Warrants drawn Maine Publicity Bureau \$ 100.00 MEMORIAL DAY Available Appropriated by town \$ 100.00. Total Available 100.00 Expended Warrant drawn to Naples, Casco, Raymond American Legion Post 100.00 PUBLIC LIBRARY Available Appropriated by town 250.00 Received from State Treasurer 25.00 Total Available 275.00 Expended Warrant drawn to Naples Public Library \$ 275.00 STREET LIGHTS Available Appropriated by town \$1,200.00 Total Available \$1,200.00 Expended Warrants drawn \$1,064.00

136.00

Balance

#### FIRE DEPARTMENT

Available

Appropriated by town \$1,500.00

> Total Available \$1,500.00

> > Expended

Warrants drawn \$1,070.33

Balance 429.67

#### STATE AID CONSTRUCTION

Available

Appropriated by town \$1,066.00 Balance 1948

78.86

Total Available \$1,144.86

Expended

Warrants drawn \$2,820.21

Due from State \$1,759.00

Balance 83.65

OVERLAY

Available

Assessed \$1,663.84

Total Available \$1,663.84

Expended

Nothing

Balance \$1,663.84

### 1949 EXCISE

1949 EXCIS.	E	
Available Received from Collector	<b>ው</b> ስ ፈሳሽ ሰሳ	
received from Confector	\$3,430.23	
[[]-1-1 A '1 1 1		
Total Available		\$3,430.23
Expended		
Transferred to:		
School Note No. 3	\$1,500.00	
Cemeteries	1.38	
Incidentals	77.38	
Highways and Bridges	181.41	
Cutting Bushes	3.79	
Special Resolve	333.13	
Lake House Road Construction	330.12	
Town Road Improvement	288.05	
Lawrence Bell Road	4.50	
Town Dump	112.80	
		\$2,832.56
		φ4,004.00
Balance		\$ 597.67

# LAKE HOUSE ROAD CONSTRUCTION

COMBIROCITON
ble
\$1,000.00
330.12
\$1,330.12
ded
\$1,330.12
ESOLVE
ble
\$ 237.60
333.13
2 8
\$ 570.73
ded
\$ 570.73

#### TOWN ROAD IMPROVEMENT

Available

Received from State
Transferred 1949 Excise

\$1,232.30 288.05

Total Available

\$1,520.35

Expended

Warrants drawn

\$1,520.35

#### LAWRENCE BELL ROAD

Available

Appropriated by town Transferred 1949 Excise \$ 150.00 4.50

Total Available

\$ 154.50

Expended

Warrant drawn

\$ 154.50

#### NIGHT OFFICER

Available

Appropriated by town

\$ 500.00

Total Available

\$ 500.00

Expended

Warrants drawn

\$ 464.00

Balance

\$ 36.00

#### TOWN DUMP

Available

Appropriated by town Transferred from 1949 Excise \$ 100.00 112.80

Total Available

\$ 212.80

Expended

Warrants drawn

\$ 212.80

#### GRADING SCHOOL GROUNDS

#### Available

Appropriated by town \$ 300.00 Money transferred from sale of Lord School \$ 530.00 Total Available \$ 830.00 Expended Nothing Balance 830.00 PUBLIC HEALTH AND WELFARE Available Appropriated by town \$ 100.00 Total Available \$ 100.00 Expended Warrant drawn to Treasurer of State \$ 100.00 ANTICIPATION LOANS Available Norway Savings Bank \$8,000.00 Total Available \$8,000.00 Expended Norway Savings Bank \$8,000.00 DISCOUNT ON TAXES Appropriated by town \$ 500.00 Total Available \$ 500.00 Expended Warrant to Collector \$ 508.78 Overdraft

8.78

# SCHOOL NOTE NO. 3

# Available

Appropriated by town \$1,500.00 Transferred from 1949 Excise 1,500.00	
Total Available	\$3,000.00
Expended Warrant to Casco Bank & Trust Co.	\$3,000.00
STATE TAX	
Available Assessed	\$5,432.54
Expended Warrant to State Treasurer	\$5,432.54
COUNTY TAX	
Available Assessed	\$1,393.14
Expended	
Warrant to County Treasurer	\$1,393.14
1950 EXCISE TAX	
Available Received from Collector Expended Nothing	\$ 697.96
Total Available	\$ 697.96

# TEACHERS RETIREMENT FUND

Received from Town Treasurer Balance from 1948 and 1949	\$	323.80 33.20	
Total Available  Expended	-		\$ 357.00

Warrants to State Treasurer \$ 357.00

WATE	R AND LI	GH	ITS			
Appropriated by town	Available	\$	200.00			
Total Available	F1-1			\$	200.00	
Warrant drawn	Expended	\$	182.91		,	
Balance				\$	17.09	
SUPERINTE	NDENT A	ND	OFFIC	E		
Appropriated by town	Available	\$	390.00			
Total Available	Funandad			\$	390.00	
Warrant Drawn	Expended	\$	361.75			
Balance				\$	28.25	
MISCELLANEOUS						
	Available					
Appropriated by town		\$	75.00			
Total Available	Trum and ad	-		\$	75.00	
Warrants drawn	Expended	\$	73.67			
Balance				\$	1.33	

# State Department of Audit

August 4, 1948

Board of Selectmen Naples, Maine

#### Gentlemen:

In accordance with Chapter 16, Section 3 of the Revised Statutes of 1944 and at your request, the records of the Town of Naples have been audited by Auditors G. C. Lewis and F. E. Bramhall for the period February 1, 1947 to February 7, 1948 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying Comments.

Exhibits and Schedules incorporated in this report present the result of the financial operations of the Town for the period designated.

Recommendations are also offered which are believed to be worthy of your consideration.

All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY,
State Auditor.

#### COMMENTS

Re: Audit of Accounts—Town of Naples

February 1, 1947 to February 7, 1948

#### Cash

The cash balance as reflected by the records of the Treasurer and Selectmen's Ledger was reconciled with the bank statement furnished by the Casco Bank and Trust Company, Bridgton, Maine, as of February 7, 1948. The cash balance, as reconciled, was \$2,664.28.

Cash receipts, as recorded, were traced to the bank deposits and appeared to be in proper order.

Disbursements were made by check, as authorized by Selectmen's Warrants.

#### Taxes Receivable

The large increase in the taxes receivable balance is due primarily to the fact that the tax liens on unpaid real estate taxes were not recorded until after the close of the year.

### Tax Liens and Tax Deeds

The tax liens and tax deeds as shown on Schedules A-3 and A-10 were found on file with the Town Treasurer and appeared to be in proper order.

# Accounts Payable

This account represents pay roll deductions from teachers' salaries which had not been forwarded to the State Treasurer at the time the books were closed.

# Notes Payable

The increase in the amount of Notes Payable was due to the financing necessary to complete the construction of the new school building. The amount due on Notes Payable at February 7, 1948 was \$32,500.00, the detail of which appears on Schedule A-5.

#### Due Trust Funds

The amount shown as Due Trust Funds from the General Fund is \$337.42, the same as shown on the records of the previous year. This amount represents the Winifred Barker Cemetery Fund of \$200.00 and the final dividend received from impounded funds, which amounted to \$137.42. It is recommended that these funds be invested in accordance with the provisions of Chapter 80, Section 106 of the Revised Statutes of 1944 which reads in part,

"City and town officers . . . shall hereafter invest all permanent funds . . . in the legal obligations of the United States of America: the states of Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York and Pennsylvania, and the bonds of the several counties, cities, and towns in the several states above named ... and the bonds of water districts located in the state of Maine . . . and, except sinking funds, may invest any of said funds in accordance with the laws of the state governing the investment of the funds of savings banks as enumerated in subsections I to IX of section 38 of chapter 55, or may deposit the same, including sinking funds, on time deposit in banks or trust companies, organized under the laws of this state or of the United States. and not otherwise."

#### Deferred Revenue

This account represents 1948 excise tax collections made before the year end, the disposition of which has been deferred until the 1948 municipal year.

#### Net Deficit

New loans to finance the building of the new school were responsible for the large increase in the Net Deficit. This account represents the excess of liabilities over assets. The detail of the items reflecting the change in Net Deficit is shown on Exhibit E.

#### Trust Funds

The trust fund accounts were examined and, with the exceptions previously mentioned, found to be properly maintained. The activity in the various funds is shown on Schedule A-8.

# Revenue and Expenditures

Contained in this report is a Statement of Revenue and Expenditures which, in our opinion, presents a consolidated analysis of the result of operations for the current year. A net gain from operations of \$1,204.30 is reflected.

# 1947 Assessment, Commitment and Collection

The assessment, commitment and collection records of the tax levy for the current year were checked and the following noted:

All records were properly signed by the required number of officials.

The abatements were found properly authorized.

The Overlay was within the 5% provided by statute.

The warrant to the Collector was executed in accordance with the provisions of the statutes.

The Collector made monthly deposits with the Treasurer as provided by statute.

# Paid Vouchers and Pay Rolls

The test check made of paid vouchers and pay rolls indicated they were properly authorized and charged to the proper appropriation accounts.

#### General

The personal surety bonds furnished by the Treasurer-Collector were examined and statements of financial ability were found on file.

The excise tax collections were verified by examination of the receipts retained by the Collector and the revenue from this source was found deposited with the Treasurer.

The records of the officials of the Town were found to be in a satisfactory condition.

# EXHIBIT A

# TOWN OF NAPLES COMPARATIVE BALANCE SHEET

#### GENERAL FUND

	February 7, 1948		Febr	February 1,1947	
ASSETS					
Cash:					
On hand and in Bank	01 880 10	\$2,664.28		\$7,029.41	
Taxes Receivable (Sch. A-1)	\$1,578.69		38.04		
Less: Reserve for losses	15.84		10.20		
		1 569 05		97.04	
Tax Liens (Sch. A-2)	282.62	1,562.85	300.38	27.84	
Less: Reserve for losses	40.25		25.82		
Less. Reserve for losses	40.20		20.02		
		242.37		274.56	
Tax Deeds (Sch. A-3)	526.45		526.45		
Less: Reserve for losses	263.22		263.22		
		263.23		263,23	
TOTAL ASSETS—GENERAL	FUND	\$4,732.73		\$7,595.04	
TR	RUST FUN	NDS			
ASSETS					
Time Deposits (Sch. A-6)		\$2,734.95		\$2,133.22	
Due from General Funds (Sch	h. A-6)	337.42		337.42	
		(Control of the Control of the Contr			
TOTAL ASSETS—TRUST FU	JNDS	\$3,072.37		\$2,470.64	
GEN	NERAL F	UND			
LIABILITIES					
Accounts Payable (Sch. A-4)		\$ 36.70		\$ 176.26	
Notes Payable (Sch. A-5)		32,500.00		15,000.00	
Due Trust Funds (Sch. A-6)		337.42		337.42	
Total Liabilities		32,874.12		15,513.68	
Deferred Revenue		898.27		•	
DEFICIT					
Departmental Overdrafts	0.060.50		3 00 6 50		
(Ex. D)	2,868.53		. 1,936.72		
Net Deficit (Ex. E)	26,171.13		9,855.36		
		29,039.66		7.918.64	
TOTAL LIABILITIES—		- 1		1,010.01	
GENERAL FUND		\$4,732.73		\$7,595.04	
Out the state of the		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		#1,000101	

# TRUST FUNDS

LIABILITIES Principals (Sch. A-8) Less: Depreciation	\$2,950.00 31.29		\$2,450.00 77.87	
	-			
		2,918.71		2,372.13
Unexpended Income (Sch.	A-8)	153.66		98.51
TOTAL LIABILITIES—				
TRUST FUNDS		\$3,072.37		\$2,470.64

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